

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH**

Appeal No. E/2210 – 2211 / 2007 –SM[BR]

Date 08/09/2009

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C.E. LUDHIANA
CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)
C.C.E. LUDHIANA

Appellant

Vs
Respondent

M/S ISHER ALLOYS (P) LTD.

I am directed to transmit herewith a certified copy of Final order No. 1134 – 1135 / 2009– SM[BR] dated
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Copy to :


Assistant Registrar
(SM Appeal Branch)

1. Respondent

1. M/S ISHER ALLOYS (P) LTD.

2. SHRI PRIT PAL SINGH DIRECTOR, M/S ISHER ALLOYS (P) LTD.
VILLAGE MANGARH, KOHARA MACHHIWARA ROAD, LUDHIANA

2. Adv. / Consult

NONE;-----

3. S.D.R

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. Director Publications, Customs, Excise. I.P. Estate, New Delhi

7. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8. Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9. Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10. M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

12. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

13. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

14. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15. LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

16. Office Copy

17. Guard file


Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Excise Appeals Nos.2210-2211 of 2007-SM (BR)

[Arising out of Order-in-Appeal No.88-89/CE/Apl/LDH/07 dated 05.04.2007 passed by the Commissioner of Central Excise (Appeal), Chandigarh]

Date of Hearing/ Decision:01.09.2009

For approval and signature:

Hon'ble Mr. P.K. Das, Member (Judicial)

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- | | | |
|--|---|--------|
| 1. Whether Press Reporters may be allowed to see CESTAT (Procedure) Rules, 1982. | : | |
| 2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? | : | } N |
| 3. Whether Their Lordships wish to see the fair copy of the Order? | : | |
| 4. Whether Order is to be circulated to the Departmental authorities? | : | } y-lj |
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CCE, Ludhiana

...Appellants

(Rep. by Shri I.K. Baig, SDR)

Vs.

(1)M/s. Isher Alloys Pvt. Ltd.

(2)Shri Prit Pal Singh, Director

....Respondents

(Rep. by None.)

CORAM: **Hon'ble Mr. P.K. Das, Member (Judicial)**

final

Order No. 1134 To 1135/2009 SM (BR) /Dated:01.09.2009

Per P.K. Das:

Heard Id. DR on behalf of the Revenue. None appeared on behalf of the respondents. There is no application for adjournment in the file.

2. It is seen that the respondents had not controverted the Grounds of Appeal of the Revenue. Hence, the impugned order is set aside. The matter is remanded back to the Commissioner (Appeals) to decide afresh after considering the Grounds of Appeal of the Revenue. Needless to say that the Commissioner (Appeals) shall give proper opportunity of hearing before decision. Both the appeals are allowed by way of remand.

Order dictated & pronounced in open court on 01.09.2009.

(P.K. Das)
Member (Judicial)

Ckp.