

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/5097/2004 – SM[BR]

Date 23/09/2009

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

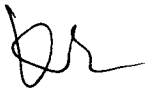
To :
C.C.E. CHANDIGARH
PLOT NO 19, SEC 17-C, CHANDIGARH
C.C.E. CHANDIGARH

Appellant

Vs
Respondent

M/S KARAN STEEL INDS.

I am directed to transmit herewith a certified copy of Final order No. 1145 / 2009 –SM[BR] dated 8.9.2009
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944



Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S KARAN STEEL INDS.

MANDI GOBINDGARH

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 Kuni, New Delhi - 110070

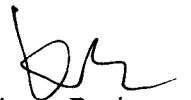
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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)

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**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT – III

CENTRAL EXCISE APPEAL NO. 5097 OF 2004-SM

[Arising out of Order-in-Appeal No. 518/CE/CHD/04 dated 12.7.2004
passed by the Commissioner (Appeals), Central Excise, Chandigarh]

For approval and signature:

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

1.	Whether Press Reporters may be allowed to see the order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	no
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	yes.

CCE, Chandigarh

Appellant

Vs.

M/s. Karan Steel Industries

Respondent

Appearance:

Shri I. Baig, SDR for the Revenue;
None for the respondent

Coram:

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

Date of hearing/decision: 8th September, 2009

FINAL ORDER NO. 1145/2009-SM(R) dated _____

Per P.K. Das:

Heard learned D.R. on behalf of the Revenue. None appears on behalf of the respondents.

2. It appears from the records that the respondents have not controverted the grounds of appeal taken by the Revenue. They are also not appearing before the Tribunal. In view of that, impugned order is set aside. The matter is remanded back to the Commissioner (Appeals) to decide the matter afresh after considering the grounds of appeal taken by the Revenue and after hearing both sides. Appeal filed by the Revenue is allowed by way of remand.

(Dictated & pronounced in the Open Court.)

(P.K. DAS)
MEMBER (JUDICIAL)

RK