TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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

Appeal No. C/915/2005-917/2005 - CU[DB] Date 20/02/2009

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

To : JINDAL SAW LTD., (FORMERLY SAW PIPES LTD.),
A-1, U.P.S.I.D.C. INDUSTRIAL AREA,
NANDGOAN ROAD, KOSIKA – 281 403.

M/S SAW PIPES LTD Appellant

Vs

THE COMMISSIONER OF CUSTOMS & CENTTRAL EXCISE, LUCKNOW Respondent

I am directed to transmit herewith a certified copy of **Final order No. C/88-90/09-CUS. DATED 09.02.09**

passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar
(Customs Appeal Branch)

Copy to :
1. Respondent
THE COMMISSIONER OF CUSTOMS & CENTTRAL EXCISE,
COMMMISSIONERATE, A-7, ASHOK MARG, LUCKNOW
2. Adv. / Consult
MR.R. SANTHANAM, ADV.
C-3/210, JANAK PURI, NEW DELHI - 110 058.
3 S.D.R
4 J.C.D.R.
5 Bar association, CESTAT, New Delhi
6 M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017
7 M/s Centax Publictions (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3
8 Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)
9 Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indirapuram - 201010,Ghaziabad, DT, U.P.
10 Nidheshak publications, I.P.Estate, new Delhi
11 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar,Chennai
13 Taxindiaonline.com Pvt.Ltd, B-XI/8183,Vasant Kunj, New Delhi - 110070
14 Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,Ahmedabad-15
15 Office Copy
16 Guard file

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

C/915 to 917/05/Cust.

[Arising out of Order-in-Appeal Nos.382-384-CE/2005 dated 22.07.2005 passed by the Commissioner, (Appeals), Lucknow].

Date of Hearing:9.2.2009
Date of decision:9.2.2009

M/s. Jindal Saw Ltd., (Formerly SAW Pipes Ltd.) ...Appellant

Vs.

CCE, Lucknow ... Respondent

Present for the Appellant : Shri Pramod Clerk, Advocate
Present for the Respondent : Shri Vijay Kumar , DR

Coram: Hon'ble Mr. D.N. PANDA, JUDICIAL MEMBER
Hon'ble Mr. RAKESH KUMAR, TECHNICAL MEMBER

Penal ORDER NO. C/88-90/09 DATED:9.2.2009

PER: D.N.PANDA

We have heard the matters in length from both the sides. The issue involves is whether the scrap generated out of imported raw-material initially warehoused under Bond and used for manufacture when that was under bond itself shall be liable to import duty as well as excise duty on interpretation of section 65(2) of the Customs Act, 1962. We came to know that the amount involved in all these appeals are: (1)in appeal case No.915/05- Rs.33,457/- (2) in appeal case No.916/05 - Rs.6,977/- and (3) in Appeal case No. 917/05 - Rs.22,657/-. Considering smallness of the amount involved, we do not propose to deal with these matters in length but dismiss all the three appeals. We have not expressed any opinion in these three appeals on their merit. Therefore, the appellant, if aggrieved in future and if so advised, may seek redressal.

In the result, all the three appeals are dismissed.

[Pronounced in the open Court during the course of hearing].

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

Anita