

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/581 /2008 – SM[BR]

Date 21/01/2010

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

To :
C.C.E. LUCKNOW
7-A, ASHOK MARG, LUCKNOW.
C.C.E. LUCKNOW

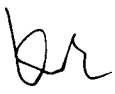
Appellant

Vs

Respondent

M/S ROSA SUGAR WORKS

I am directed to transmit herewith a certified copy of **Final order No. 95 / 2010 –SM[BR]** dated 15.1.2010
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 ROSA SUGAR WORKS

ROSA, DISTT. SHAHJAHANPUR. (U.P.)

2. Adv. / Consult SHRI BIPIN GARG ADV.

B-1/1289-A, VASANT KUNJ NEW DELHI

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

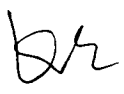
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

Excise Appeal No. 581 of 2008-SM(BR)

[Arising out of Order-in-Appeal No.179/CE/LKO/ 2007 dated 22.11.07
passed by Commissioner (Appeals) Central Excise, Lucknow]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

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- | | |
|--|---------------|
| 1. Whether Press Reporters may be allowed to see :
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982? | : <i>Yes</i> |
| 2. Whether it should be released under Rule 27 :
of the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not? | : <i>Yes</i> |
| 3. Whether Their Lordships wish to see the fair :
copy of the Order? | : <i>Seen</i> |
| 4. Whether Order is to be circulated to the :
Departmental authorities? | : <i>Yes</i> |
-

Commissioner of Central Excise
Lucknow

Appellants

Vs.

M/s. Rosa Sugar Works

Respondent

Appearance:

Shri S.K. Bhaskar, SDR for the Appellants

Shri Atul Gupta, Company Secretary for the Respondent

Date of Hearing/decision : 15.1.2010

ORAL ORDER NO. 95 / 2010 SM (BR)

Per M. Veeraiyan

This appeal by the department is against the order of the Commissioner (Appeals) No. 179/CE/LKO/ 2007 dated 22.11.07 allowing remission of duty on goods lost in storage.

2. Learned Company Secretary appearing for the respondents submits that appeal against order of the Commissioner (Appeals) in such matters relating to remission on loss do not lie before the Tribunal in view of proviso to section 35B (1) of the Central Excise Act.

3. Learned DR concurs with the same.

4. In view of the above, the appeal is dismissed as non-maintainable before the Tribunal.

(M. Veeraiyan)
Member(Technical)

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