



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/2660 & 2662 / 2007 -SM[BR] & E/ MISC / 833 / 2009 -SM[BR]

Date 24/11/2009

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

To :
M/S U.P. STATE SUGAR CORPORATION LTD.
BIJNOR 246701
M/S U.P. STATE SUGAR CORPORATION LTD.

[2] M/S U.P. STATE SUGAR CORPORATION LTD.
SAKOTI- TANDA, DISTT; MEERUT[U.P]

Appellant

Vs
Respondent

C.C.E. MEERUT I

I am directed to transmit herewith a certified copy of Final order No.1461-1462/2009-SM[BR]&M/238/2009 dated 16.11.2009 passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E. MEERUT I

EXCISE CHOWK, UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT - 250005.

2. Adv. / Consult

MR.BIPIN GARG

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 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

Misc. Application No.833 of 2009-SM (BR)
in Appeal No.E/2660 of 2007-SM (BR) and E/2662 of 2007-SM (BR)

[Arising out of Order-in-Appeal No.170-CE/APPL/MRT-I/07 dated 24.08.07 passed
by the Commissioner of Central Excise & Customs (Appeals), Meerut-I]

Date of Hearing/ Decision:16.11.2009

For approval and signature:

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

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?
3. Whether Their Lordships wish to see the fair copy
of the Order?
4. Whether Order is to be circulated to the Departmental
authorities?

: M
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: 7-83

U.P. State Sugar Corporation Ltd. ...Appellants
(Rep. by Shri Atul Gupta, Co. Secretary)

Vs.

CCE, Meerut

....Respondent
(Rep. by Shri S. K. Bhaskar, JDR)

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

final Order No. *1461/2009 SM (BR)*
...../Dated:16.11.2009

Per P.K. Das:

To
1462/2009 SM (BR) &
m - 238/2009 SM (BR)

Heard both sides and perused the records.

2. Ld. JDR on behalf of the Revenue submits that the appellant is a Public Sector Undertaking under the Government of Uttar Pradesh. He submits that in view of the decision of the Hon'ble Supreme Court in the case of ONGC Ltd. reported in 2009 (233)ELT 30 (SC), the appellant is required to obtain clearance from the Committee of Disputes.

3. On the other hand, ld. Counsel on behalf of the appellant submits that there is no requirement to obtain the COD clearance ^{by} from the State Government. He relied upon the decision of the Tribunal in the case of M/s. M.S. Discom Ltd. reported in 2009 (15) STR 305 (Tribunal-Mumbai). Ld. Counsel also submits that direction given in the case of ONGC Ltd. (supra) is only in respect of the dispute between the parties in the said case.

4. After hearing both the sides, I agree with the submission of the ld. JDR. The Hon'ble Supreme Court in the case of ONGC (supra) has held as under:-

“10. The matter is pending since 1990. Considering the nature of the controversy which is a recurring feature we direct that a committee be formed to sort out the difference between the Central Government and the State Government entities. The composition of such committee shall be read as follows :

- (1) The Cabinet Secretary of the Union;
- (2) Chief Secretary of the State;

- (3) Secretaries of the concerned departments of Union and the State; and
- (4) Chief Executive Officers of the concerned undertakings.

11. As the matter is pending since long, we direct that the Committee shall be constituted forthwith to take a decision within 4 months from the date of receipt of copy of this judgment.”

It is seen that the Hon'ble Supreme Court directed to constitute a Committee to sort out difference between the Central Government and State Government entities to decide pending cases.

5. In view of that, the appeal is dismissed for want of clearance from the Committee of Disputes. However, the appellant is at liberty to apply for restoration of the appeal as and when COD clearance is available. The Misc. application is disposed of.

Order dictated & pronounced in open court on 16.11.2009.

(P.K. Das)
Member (Judicial)

Ckp.