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

Appeal No. E/927 /2006 - EX[DB]

Date 19/11/2009

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

To :
C.C.E. JALLANDHAR(HQ. AT CHANDIGARH)
C.R.BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH.
C.C.E. JALLANDHAR(HQ. AT CHANDIGARH) Appellant

Vs

SPEEDWAYS RUBBER FACTORY. Respondent

I am directed to transmit herewith a certified copy of **Final order No. 1254/2009 EX[DB]** dated 18-11-09 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(Excise Appeal Branch)

Copy to :
1. Respondent
   SPEEDWAYS RUBBER FACTORY.
   G.T. ROAD, BYE PASS, JALANDHAR
2. Adv. / Consult SH. S. MALHOTRA, ADV.,
   13-R, H.C. COLONY,
   NR. DAV COLLEGE, JALANDHAR
3. C.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 Publictions 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 (Haryana)
16. Office Copy
17. Guard file

Assistant Registrar
(Excise Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi
COURT-III

Excise Appeal No. 927 of 2006-Ex. Br.

[Arising out of order-in-Appeal No. 854-56/CE/Appl/CHD/2004 dated 31.12.2004 passed by the Commissioner (Appeals), Customs & Central Excise, Chandigarh]

CCE, Jalandhar — Appellant

Vs.

M/s Speedway Rubber Factory — Respondent

Appearance:

Appeared for Appellant : Shri Mahesh Rastogi, DR
Appeared for Respondent: None

Date of Hearing: 18.11.2009

CORAM: HON'BLE MR. M. VEERAIYAN, TECHNICAL MEMBER
HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

FINAL Order No. 1254/09-EX dated............

Per D.N. Panda :

Revenue has come in Appeal being aggrieved by the order passed by the ld. Commissioner (Appeals) on 31.12.2004 allowing the Appeal of the Respondent before him. The Respondent is absent today on call. Ld. DR on behalf of Revenue submits that when show cause notice in para-2 has brought out the cause of action that needs scrutiny by the ld. Appellate Authority on the strength of order of the Adjudication. The Revenue finds support from the decision of the Hon'ble Supreme Court in the case of **CCE Vs. Rukmani Pakkwall Traders** reported in 2004 (165) ELT 481.

2. Heard Revenue.

3. In absence of the Respondent, it would not be proper to dispose the matter unilaterally. Having noticed that some peculiar facts are coming out from show-cause notice, that needs scrutiny on the basis of the judgement of the Apex Court. It would be proper to send the matter to the ld. Commissioner who shall do well to afford opportunity of hearing to both sides and dispose the matter afresh by a reasoned and speaking order granting fair opportunity of defence.

4. In the result, the Appeal is remanded to the ld. Appellate Authority.

(Dictated & pronounced in open Court)

(M. VEERAIYAN)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

RM