

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/2374 - 2375 / 2007 -SM[BR]

Date 21/10/2009

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

To :
C.C.E. MEERUT II
OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI
ROAD, MEERUT (UP)
C.C.E. MEERUT II

Appellant

Vs
Respondent

M/S U.G.SUGAR & INDUSTRIES LTD.

I am directed to transmit herewith a certified copy of Final order No. 1297- 1297A / 2009 -SM[BR] dated 13.10.2009
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :
1. Respondent

(1-2) M/S U.G.SUGAR & INDUSTRIES LTD.
SEOHARA DISTT. BIJNORE

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)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-III

Date of hearing/decision: 13.10.2009

Central Excise Appeals No.2374, 2375 of 2007-SM

Arising out of the order in appeal No.115-16-CE/MRT-II/2007 dated 16.5.2007 passed by the Commissioner (Appeals), Customs & Central Excise, Meerut II.

For Approval and Signature:

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

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

C.C. & C.Ex., Meerut II

....

Appellant/applicant

Vs.

M/s U.G.Sugar & Industries Ltd.

....

Respondent

Appearance:

Shri Vijai Kumar, Authorized Departmental Representative (SDR) for the Revenue and none for the respondents.

Coram: Hon'ble Shri P.K. Das, Member (Judicial)

Oral Order No. 1297/2009 SM (Br)

Per P.K. Das:

1297A (2009 SM (Br))

Revenue filed this appeal against the order of the Commissioner (Appeals) whereby the appeal filed by Revenue was dismissed on the ground that the earlier order in appeal dated 16.3.2007 against the appeal filed by the assessee is the same adjudication order dated 14.3.2006 has been merged.

2. None appeared on behalf of the respondent. Learned SDR submits that while passing the order ^{Commissioner (Appeals)} had overlooked the decision of the Hon'ble Supreme Court in the case of Mauria Udyog Ltd. vs. C.C.E., Delhi II - 2002 (146) ELT

37 (SC) and the decision of Tribunal in the case of C.C.E., Jalandhar vs. Shreyans Industries Ltd. – 2006 (72) RLT 412 (CESTAT-Delhi).-

3. I find that the appellant had not contested the grounds of appeal. As such, the impugned order is set aside and the matter is remanded back to Commissioner (Appeals) to decide afresh after considering the grounds of appeal of the Revenue. Needless to say that the Commissioner (Appeals) shall give reasonable opportunity of hearing to the parties. Appeal are allowed by way of remand.

(P.K. Das)
Member (Judicial)

scd/