

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/2187/2007 – SM[BR]

Date 23/10/2009

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

To :
C.C.E. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)

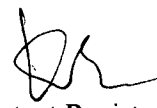
C.C.E. LUDHIANA

Appellant

Vs
Respondent

M/S ANNAPURNA IMPEX (P) LTD.

I am directed to transmit herewith a certified copy of Final order No. 1309 / 2009 –SM[BR] dated 21.10.2009
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S ANNAPURNA IMPEX (P) LTD.

HOUSE NO. 27, INDL. AREA-A, LUDHIANA, PUNJAB

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

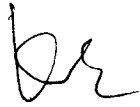
13 Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi Bagh, New Delhi - 110026

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
NEW DELHI

COURT NO. II

Excise Appeal No. 2187 of 2007-SM

(Arising out of Order-in-Appeal No. 54/CE/APPL/LDH/2007 dated 5.3.2007
passed by the Commissioner (Appeals), Central Excise, Jalandhar)

CCE, Ludhiana

Appellant

Vs.

M/s Annapurna Impex (P) Ltd.

Respondent

Appearance:

Appeared for Appellant : Shri M. Rastogi, DR

Appeared for Respondent: None

Date of Hearing: 20.10.2009

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

final Order No. 1309/2009 SM (Br) dated.....

Per D.N. Panda :

None present for the Respondent.

2. Ld. DR Shri Rastogi submits that there was fragrant violation of law as coming out from para-18 of the order-in-original. While this was the position, Id. Commissioner (Appeals) allowed Appeal of the Respondent. It is stated that breach of law has its own consequence. Both the Authorities have proceeded without

examining each breach for proper application of law. Therefore, the matter calls for remand to the Id. Adjudicating Authority, who shall examine breach of law, if any, brought out in show cause notice and pass appropriate order, upon hearing of defence of the Appellant.

3. In the result, the matter is remanded to the Id. Adjudicating Authority to re-examine the issue in respect of each allegation and pass appropriate order.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM