

TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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/1526/2007 – SM[BR]

Date 30/10/2009

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

To :
C.C.E. INDORE

MANIK BAGH PALACE, POST BOX NO. 10, INDORE
452001 (M.P.)

C.C.E. INDORE

M/S HUKUMCHAND ROLLING MILLS

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of **Final order No. 1349/**
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

2009-SM[BR] dated 26.10.2009

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S HUKUMCHAND ROLLING MILLS

RENUKADEVI ROAD, BURHANPUR (M.P)

2. Adv. / Consult SHRI ASHUTOSH UPADHYAY ADV.

N/V;-----

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)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II**

E/Appeal No.1526/2007-SM(Br)

(Arising out of order in appeal No.IND.I/43/2007 dated 28.2.07 dated passed by the Commissioner of Central Excise (Appeals), Indore)

CCE Indore

Appellant

Vs

M/s Hukum Chand Rolling Mills

Respondent

Appeared for Appellant

: Shri Sunil Kumar, SDR

Appeared for Respondent

: Shri Ashutosh Upadhyay, Advocate

Date of Hearing: 22.10.09

Coram: **Hon'ble Mr.D.N. Panda, Judicial Member**

final Order No. 1349/2009 SM(Br) 72009

Per D.N. Panda:

Revenue's appeal is on bald authorization without disclosing the reasons of decisions while authorizing filing of appeal by Committee of Commissioners. It simply states that the order in appeal was neither legal nor proper. It may be stated that reason is heart beat of justice and the Committee of Commissioners while examining the quasi-judicial order should not have made a casual approach to simply sanction appeal without stating reasons for sanction to meet scrutiny by higher Courts. This ground alone is reasonable to dismiss appeal of Revenue. Accordingly Revenue's appeal is dismissed not being maintainable.

(Order dictated and pronounced in the open Court).

MPS*

(D.N. Panda)
Judicial Member