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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/734 /2006 - EX[DB]

Date 11/12/2009

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

To :
CCE, JAIPUR-II

NEW CENTRAL REVENUE BUILDING, STATUE
CIRCLE, C-SCHEME, JAIPUR
CCE, JAIPUR-II

M/S SUZUKI SYNTHETICS P LTD.

I am directed to transmit herewith a certified copy of Final order No. 1355/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Appellant

Vs

Respondent

2009 EX[DB] dated 09-12-09

Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S SUZUKI SYNTHETICS P LTD.

MANDAL BHILWARA

2. Adv. / Consult

SH. K.K. ANAND, ADV.,
A-5, BASEMENT,
LAJPAT NAGAR - III
N. DELHI - 24

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 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)

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Assistant Registrar
(Excise Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

Excise Appeal No.734 of 2006

(Arising out of Order-in-Appeal No.946 (HKS) CE/JPR-II/2005 dated 28.12.2005 passed by the Commissioner of Customs & Central Excise (Appeals-II), Jaipur)

Date of Hearing: 08.12.2009

Date of Decision: 08.12.2009.

For approval and signature:

Hon'ble Mr.M.Veeraiyan, Technical Member

Hon'ble Mr. D.N.Panda, Judicial Member

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	Yes
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
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

Commissioner of Central Excise, Jaipur-II

Appellant

Vs.

M/s.Suzuki Synthetics (P) Ltd.

Respondent

Present for the Appellant: Shri Sansar Chand, SDR

Present for the Respondent: Shri K.K.Anand, Advocate

Coram: Hon'ble Mr.M.Veeraiyan, Technical Member

Hon'ble Mr. D.N.Panda, Judicial Member

FINAL ORDER NO. 1355/09-EX

PER: M.VEERAIYAN

The issue involved in the departmental appeal is whether deemed credit under Notification Nos.53/01-CE (NT) dated 29.6.2001 and 6/2002-CE (NT) dated 1.3.2002 was available in respect of fabrics, which were processed by the independent processors when the grey fabrics had not paid duty.

2. Both sides agree that the very same issue has been decided in para 8 of the order of the Tribunal in the case of Delite Processors vs. CCE, Noida-2009 (93) RLT 844 (CESTAT-Del.) holding that "the deemed credit on processed fabrics was available even though there was no duty on the grey fabrics."

3. In view of the above decision and for reasons detail therein, we reject the appeal of the department.

(M.VEERAIYAN)
TECHNIAL MEMBER

(D.N.PANDA)
JUDICIAL MEMBER

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