

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/2554 – 2555 / 2007 –SM[BR]

Date 04/11/2009

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

To ;
(1-2) M/S SHREE RAJASTHAN SYNTEX LTD.

SIMALWARA ROAD, DUNGARPUR-314001

M/S SHREE RAJASTHAN SYNTEX LTD.

Appellant

Vs

Respondent

C.C.E. JAIPUR II

I am directed to transmit herewith a certified copy of **Final order No. 1362 – 1363 / 2009 –SM[BR]** dated 23.10.2009 passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E. JAIPUR II

N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME, JAIPUR 302005.

2. Adv. / Consult

MR.V. LAXMIKUMARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

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)

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Assistant Registrar
(SM Appeal Branch)

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

E/Appeal Nos.2554-2555/2007-SM(Br)

(Arising out of order in appeal No.382-381/HKS/ST/JPR.II/07 dated 26.6.07 dated passed by the Commissioner of Central Excise (Appeals), Jaipur-II)

1. M/s Shree Rajasthan Syntex Ltd
2. M/s. Shree Rajasthan Texchem Ltd

Appellant

Vs

Respondent

CCE, Jaipur

Appeared for Appellant : Shri B.L. Narasimhan, Advocate
Appeared for Respondent : Shri R.K. Saini, SDR

Date of Hearing: 22.10.09

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

final Order No. 1362 - 1363 /2009 SM (Br)

Per D.N. Panda:

Learned Counsel Shri Narasimhan submits that when the appellate order ^{has} relied upon the decision of the Gujarat Ambuja Cements Ltd Vs CCE Ludhiana (Final Order No..110/2007-CX) decided on 14.3.2007 and the said decision has been over-ruled by the Hon'ble Punjab & Haryana High Court in 2009 (14) STR 3 (P&H), the impugned order has no legs to stand. Revenue does not find any support to repel the argument of the learned Counsel. In view of such circumstances, the appellants should succeed. Both the appeals are allowed.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

MPS*