

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/2361/2009 – SM[BR]

Date 04/11/2009

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

To :
C.C.E. CHANDIGARH
C.R. BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH 160017
C.C.E. CHANDIGARH

Appellant

Vs

Respondent

M/S ANSYSCO,

I am directed to transmit herewith a certified copy of **Final order No. 1370 / 2009 –SM[BR]** dated 19.10.2009 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 ANSYSCO,

PLOT NO. 19F, SECTOR-2, PARWANOO, DISTT. SOLAN (H.P.)

2. Adv. / Consult SHRI V. LAKSHMIKUMARAN ADV.

B-6/10, SAFDARJUNG ENCLAVE NEW DELHI

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,
West Block No. 2, R.K. Puram,
NEW DELHI**

COURT No. III

CENTRAL EXCISE APPEAL NO. 2361 of 2009-SM

[Arising out of Order-in-Appeal No. 216/CE/CHD-I/2009 dated 4.6.2009
passed by the Commissioner (Appeals), Central Excise, Chandigarh]

Dated of hearing/decision: 19th October, 2009

For approval and signature:

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

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

CCE, Chandigarh

Appellants

Vs.

M/s. Ansysco

Respondent

Appearance:

Shri R.K. Saini, SDR for the Revenue;
Shri R.K. Hashija, Advocate for the respondent

Coram:

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

FINAL ORDER NO. 1370/2009 ^{SM (B)} **dated** _____

Per P.K. Das:

Revenue filed this appeal against order of the Commissioner (Appeals) whereby adjudication order was set aside and the appeal filed by the respondents was allowed.

2. After hearing of both the sides and on perusal of the records, it is seen that the issue involved in this appeal is, whether the respondents are required to reverse the Cenvat credit on goods lying in stock on 29.11.2003 i.e. date on which option was exercised by them to avail exemption from payment of duty in terms of exemption notification. It is seen that the Commissioner (Appeals) set aside the demand following the decision of the Larger Bench of the Tribunal in the case of H.M.T. Ltd. vs. CCE, Panchkula, reported in 2008 (232) ELT 217 (Tri.-LB).

3. Learned D.R. submits that the Revenue has filed appeal against the order of the Tribunal before the Hon'ble Punjab & Haryana High Court.

4. There is no stay order from the High Court against the order of the Tribunal. Hence, I do not find any reason to interfere with the order of the Commissioner (Appeals). Accordingly, appeal filed by the Revenue is rejected.

(Dictated & pronounced in the Open Court.)

(P.K. DAS)
MEMBER (JUDICIAL)

RK