

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/51 /2005 – SM[BR]

Date 04/11/2009

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

To :
M/S ORIENT PAPER MILLS
AMLAI, DISTT.: SHAHDOL (M.P)
484117

M/S ORIENT PAPER MILLS

Appellant

C.C.E. RAIPUR

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 1391 / 2009 –SM[BR]** dated 22.10.2009
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. RAIPUR

CENTRAL EXCISE BUILDING, DHAMTARI ROAD, TIKRAPARA, RAIPUR 492001.

2. Adv. / Consult

SHRI K.K.ANAND ADV.

A-5, BASMENT LAJPAT NAGAR-III 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 Kunj, 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. 51 of 2005-SM

(Arising out of Order-in-Appeal No. 258/RPR-II(JBP) 2004 dated 28.9.2004
passed by the Commissioner (Appeals), Central Excise, Raipur)

M/s Orient Paper Mills

Appellant

Vs.

CCE, Raipur

Respondent

Appearance:

Appeared for Appellant : Shri Hemant Bajaj, Advocate
Appeared for Respondent: Shri Sunil Kumar, DR

Date of Hearing: 20.10.2009

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

Final Order No. 1391/2009 SM(Br) dated.....

Per D.N. Panda :

Both sides agree that although doctrine of unjust enrichment was not embodied in the law during material period, that shall apply following the Apex Court's decision in the case of **Sahakari Khand Udyog Mandal Ltd. Vs. CCE** reported in 2005 (181) ELT 328 for which the Appellant earnestly pray to adduce evidence and plead. Considering submission of the Appellant to be fair and requiring the matter to undergo due process of justice, the matter is remanded to the Id. Adjudicating Authority for examining unjust enrichment if any made by the Appellant. Accordingly, Appellant is directed to appear before the Id. Adjudicating Authority on **17.11.2009** with proper evidence for its defence and shall also file an application to

hear the matter. If such Application is filed by the Appellant, Id. Adjudicating Authority shall either hear or fix a date of hearing. It is needless to say that Appellant is entitled to fair justice by a reasoned and speaking order.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM