

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/1597/2009 – SM[BR]

Date 11/01/2011

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

To :
SHAHABAD COOP. SUGAR MILLS LTD
MANAGING DIRECTORE, SHAHABAD CO-
OPERATIVE SUGAR MILLS LTD., SHAHABAD, DISTT
KURKSHETRA (HARYANA)
SHAHABAD COOP. SUGAR MILLS LTD

Appellant
Vs
Respondent

C.C.E. PANCHKULA

I am directed to transmit herewith a certified copy of Final order No. 33 /2011- SM[BR] dated 4.1.2011
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. PANCHKULA
SCO NO. 407 AND 408, SECTOR 8,
PANCHKULA (HARYANA) 134119.
2. Adv. / Consult
MR.O.P. BATHLA
M.D. 57, ELDECO MANSIONZ,
SOHNA ROAD, SECTOR 48, Gurgaon - 122002.
3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17
8. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
9. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
10. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15
11. LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)
12. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070
13. Office Copy
14. Guard file


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

Excise Appeal No. 1597 of 2009-SM(BR)

[Arising out of Order-in-Appeal No. 67/ANS/PCK/2009 dated 12.3.2009
passed by the Commissioner of Central Excise (Appeals), Gurgaon,]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

1. Whether Press Reporters may be allowed to see :
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982?

NO

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?

NO

M/s. Shahabad Coop. Sugar Mills Ltd.

Appellants

Vs.

Commissioner of Central Excise
Panchkula

Respondent

Appearance:

Shri O.P. Bathla, Consultant for the Appellants
Shri Krishna Pratap Singh, SDR for the Respondent

Date of Hearing/decision : 04.01.2011

final

ORAL ORDER NO.

33 / 2011 SM (BR)

Per M. Veeraiyan:

This is an appeal against the order of the Commissioner (Appeals) No. 67/ANS/PCK/2009 dated 12.3.09 by which Commissioner (Appeals) upheld the demand of Rs.4,80,418/- along with interest and enhanced penalty from Rs.20,000/- to Rs.4,80,418/- after issue of show cause notice in terms of provisions contained in section 35A(3) of the Central Excise Act.

2. Both sides agree that the issue involved in this case is identical to the issue involved in appeal of the present appellants No.E/693/08 which has been disposed of by remanding the matter to the original authority vide decision dated 6.9.10 reported in 2010 (260) ELT 477. The ^{period of} dispute involved in Appeal No. E/693/08 is September, 2005 to October, 2005. In the present appeal, the period of dispute is August, 2006 to January, 2007.

3. Both sides agree that the appeal relating to the earlier period on identical issue for the same appellants stands disposed of by remanding the matter for fresh consideration, ^{and therefore,} the present appeal is disposed of by setting aside the order of the Commissioner (Appeals) and the order of the original authority and remanding the matter to the original authority for fresh consideration in the light of the directions contained in order dated 6.9.2010 cited supra. The original authority shall decide the matter afresh after affording reasonable opportunity of hearing to the appellants.

(M. Veeraiyan)
Member(Technical)