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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/18 /2009 – SM[BR] E / STAY / 26 / 2009 –SM[BR]

Date 17/02/2011

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 CEMENT CORPORATION OF INDIA LTD.,

I am directed to transmit herewith a certified copy of **Final order No. 125 / 2011-SM[BR]&S/98 /2011** dated 7.2.2011
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 CEMENT CORPORATION OF INDIA LTD.,
RAJBAN CEMENT FACTORY,
DISTT. SIRMOUR (H.P.)
2. Adv. / Consult
MR.M.V.KINI & CO. ADVOCATES & SOLICITORS
" KINI HOUSE" 6/39, JANGPURA-B, NEW
DELHI-110014.
3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New
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 -
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 NEW DELHI

Date of Hearing:07.02.11

Date of decision:07.02.11

Excise Stay No.26 of 2009-SM(BR) in
Appeal No.E/18/2009-SM (BR)

[Arising out of Order-in-Appeal No.507/CE/CHD/2008 dated10.10.2008
passed by the Commissioner of Central Excise (Appeals), Chandigarh].

CCE, Chandigarh

Appellant

Vs.

M/s.Cement Corporation of India Ltd.

Respondent

For approval and signature:

Hon'ble Shri Rakesh Kumar, Member (Technical)

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

Appearance: Rep. by Shri S.K. Bhaskar, DR for the appellants
& Shri Himanshee Goenka, Advocate c/o for the appellants
Rep. by Shri R.S. Rao, Advocate for the respondent.

CORAM: **Hon'ble Shri Rakesh Kumar, Member (Judicial)**

- 2 -

final Order No. *125/2011 SM (BR) ✓*
S - 98/2011 SM (BR)
...../Dated: 7.2.2011

Per Rakesh Kumar

This is an appeal by the Department against the order-in-appeal passed by the Commissioner of Central Excise (Appeals), Chandigarh. Since this is an appeal filed by Revenue, before admitting the same, the clearance from the Committee of Disputes is required.

2. Ld. Departmental Representative has today produced a letter dated 28.09.10 from the office of the Commissionerate of Central Excise, Chandigarh-I enclosing a letter dated 7.9.2010 from the office of the Central Board of Excise & Customs ^{*informing*} that the case cannot be referred to COD as the amount is less than Rs.5 Lakhs.

3. Since this case cannot be referred to COD for clearance, the appeal is dismissed. The stay application is also dismissed.

(Rakesh Kumar)
Member (Technical)

Ckp.