

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/548 /2011 – SM[BR] & E / STAY /643 /2011-SM[BR]

Date 09/06/2011

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

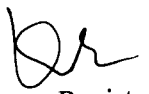
To :
M/S SHREE PET,
AT D-7, INDUSTRIAL AREA, PARBHATPURA,
MAKHANPURA EXTENSION, AJMER, (RAJ.)
M/S SHREE PET,

Appellant

Vs
Respondent

C.C.E. JAIPUR II

I am directed to transmit herewith a certified copy of **Final order No. 300/2011-SM[BR]&S/249/2011** dated 30.5.2011
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. JAIPUR II
N.C.R.BUILDING, STATUE
CIRCLE, "C" SCHEME, JAIPUR
302005.

2. Adv. / Consult
NONE:-----

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. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd, LAW House.1-8.Sector - 10, Faridabad 121003 (Harvana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

**COURT NO. IV
Excise Stay Application No. 643 of 2011 in Appeal No. 548
of 2011 (SM)**

[Arising out of the Order-in-Appeal No. 439 (CB) CE/JPR-II/
2010 dated 30/11/2010 passed by The Commissioner, Central
Excise (Appeals), Jaipur.]

For Approval and signature :

Hon'ble Shri Rakesh Kumar, 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?
2. Whether it would 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 :
Department Authorities?

M/s Shree Pet

Appellant

Versus

CCE, Jaipur – I

Respondent

Appearance

None – for the appellant.

Mrs. Rimjhim Prasad, Authorized Representative (SDR) – for
the respondent.

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

DATE OF HEARING : 30/05/2011.

final Order No. 300/2011 SM (Br) &
S - 249/2011 SM (Br) Dated : _____

Per. Rakesh Kumar :-

When this matter was called none representing the appellant appeared though a notice for hearing had been issued well in time. In view of this, the matter has been decided ex-parte. I find that the appeal is against penalty of Rs. 2,000/- imposed on the appellant under Rule 25 vide order-in-original dated 31/3/2010 passed by the Commissioner (Appeals) for violation of the provisions of Notification No. 19/2004-CE (NT) dated 06/09/2004 readwith Rule 18 of Central Excise Rules, 2002 which has been upheld by the Commissioner (Appeals). Since the amount involved in this appeal is much less than Rs. 50,000/- (Rupees Fifty Thousand), the appeal itself alongwith the stay application is dismissed under proviso to Section 35B (1) of the Central Excise Act under which the appellate Tribunal has powers to

refuse to admit an appeal where the amount of fine or penalty does not exceed Rs. 50,000/- (Rupees Fifty Thousand). Accordingly, the appeal alongwith stay application is dismissed.

(Dictated and pronounced in open court.)

(Rakesh Kumar)
Member (Technical)

PK