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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 / 837 /2009 – SM[BR]** Date **22/06/2011**

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

To :
M/S AMAN ENGINEERING WORKS,
30-31, AMAN NAGAR, INDUSTRIAL AREA,
JALANDHAR (PUNJAB)

M/S AMAN ENGINEERING WORKS, Appellant

Vs

C.C.E. JALLANDHAR(HQ. AT CHANDIGARH) Respondent

I am directed to transmit herewith a certified copy of **Final order No. 330 / 2011-SM[BR]** dated 15.6.2011 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. JALLANDHAR(HQ. AT CHANDIGARH)
C.R.BUILDING, PLOT NO. 19,
SECTOR 17-C, CHANDIGARH.

2. Adv. / Consult
MR.S.L. CHOPRA & RAVI CHOPRA
CONNAUGHT CIRCUS, JALANDHAR CITY, PUNJAB

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New
6. M/s Centax Publictions 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 (Haryana)
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 AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
COURT NO. III

Excise Appeal No. 837 of 2009-SM(BR)

[Arising out of Order-in-Appeal No. 2-CE/APPL/Jal/09 dated 7.1.2009 passed by the Commissioner of Central Excise (Appeals), Jalandhar]

For approval and signature:

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

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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

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M/s. Aman Engineering Works. Appellants

Vs.

Commissioner of Central Excise Jalandhar Respondent

Appearance:

Shri Ravi Chopra, Advocate for the Appellants
Shri Renu K. Jagdev, SDR for the Respondent

Date of Hearing/decision : 15.6.2011

Final ORAL ORDER NO. 330/2011 SM(BR)

Per M. Veeraiyan:

Heard both sides.

2. The appellant is not disputing the demand of duty and interest and seeks relief from penalty imposed. The appellant received inputs from a registered dealer at Ludhiana who in turn, as per records, received inputs from Ganpati Trade Link, Delhi. Investigation revealed that the said Ganpati Trade Link have issued only invoices based on certain bills of entries without actually supplying the goods to Jalandhar based registered dealer. The registered dealer at Jalandhar from whom the appellants have purchased refused to comment on the authenticity of the statement recorded from the representative of the Ganpati Trade Link.

3. Learned advocate relied on the decisions of the Tribunal in the case of M/s. DRP Metal Works vs. CCE Jalandhar Final Order No. 1261-1262/2010 dated 20.10.10 and in the case of M/s. Leader Valves Ltd. vs. CCE Jalandhar Final Order No. 1258-1259/2010 dated 19.10.2010 and submitted that no penalty should be sustained on the appellants.

4. On perusal of the records and on hearing both sides, I do not find evidence that the appellants were aware that Ganpati Trade Link has only issued the documents without supplying the goods. No other evidence is relied upon to show such knowledge on the part of the

appellants. In view of the above, imposition of penalty on the appellants is not justified.

4. The appeal is disposed of as follows:

a) Demand of duty and interest, which stand already paid, is upheld as uncontested.

b) The penalty is set aside.

(M. Veeraiyan)
Member(Technical)

ss