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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/2146/2008 – SM [BR]

Date 06/07/2011

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

To :  
**M/S JINDAL STEEL & POWER LTD.**  
PB NO.16, KHARSIA ROAD, RAIGARH-4966001  
(CHHATTISGARH)  
**M/S JINDAL STEEL & POWER LTD.**

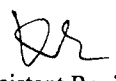
Appellant

Vs  
Respondent

**C.C.E. RAIPUR**

I am directed to transmit herewith a certified copy of **Final order No. 377 / 2011-SM[BR]**  
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**

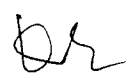
dated 15.6.2011

  
Assistant Registrar  
(SM Appeal Branch)

**Copy to :**

1. Respondent  
**C.C.E. RAIPUR**  
CENTRAL EXCISE BUILDING,  
DHAMTARI ROAD, TIKRAPARA,  
RAIPUR 492001.
2. Adv. / Consult  
**MR.V. LAXMIKUMARAN**  
B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029
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

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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 Appeal No. 2146 of 2008 (SM)**

[Arising out of the Order-in-Appeal No.21-DEM/Adj/Bil/2008,  
dated 01/05/2008 passed by The Commissioner (Appeals  
Customs & Central Excise, Raipur]

For Approval and signature :

**Hon'ble Shri M.V.Ravindran, Member (Judicial)**

- |    |                                                                                                                                      |   |      |
|----|--------------------------------------------------------------------------------------------------------------------------------------|---|------|
| 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 would 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 Department Authorities?                                                                     | : | Yes  |

Jindal Steel & Power Ltd.  
Versus  
CCE, Raipur

Appellant  
  
Respondent

**Appearance**

Shri B.L.Narsimhan, Advocate – for the appellant.  
Shri Krishna Pratap Singh, DR – for the respondent.

**CORAM : Hon'ble Shri M.V.Ravindran, Member (Judicial)**

**DATE OF HEARING / DECISION : 15/06/2011.**

*final* Order No. 377/2011 SM (Br) Dated : \_\_\_\_\_

**Per M.V.Ravindran:-**

This appeal is filed against Order-in-Appeal No.21-DEM/Adj/Bil/2008, dated 01/05/2008.

2. Heard both sides and perused the records.

3. After hearing the submissions made by both sides and perusing the records, I find that the issue involved in this appeal is non-granting of single registration to the appellant's factory for the proposed captive power plant and cement plant. The appellant applied for the amendment of registration seeking common registration of the factory premises along with captive power plant, the proposed cement plant. The jurisdictional Assistant issued a Show Cause Notice on 31/10/07 directing to show cause as to why not application for common registration be rejected, on the ground that the proposed power plant near coal washery and the site plan which was located 32 kms. away from the factory premises cannot be treated as appellant's premises of the existing factory. Both the lower authorities have passed the orders as adjudication order, while this is an administrative exercise. Ld. Counsel submits that consequent to the rejection for granting the single registration as the ground that power vests with the Commissioner, the appellant filed an application with the Commissioner for the same reason.

4. In my view, this is an administrative exercise, which could have been exercised suo-moto by the Commissioner or on reference from Assistant Commissioner. To my mind, both the lower authorities have erred in passing the orders.

5. An amendment to the registration certificate, needs to be addressed and attended to by the Commissioner, Raipur. Impugned orders are set aside and issue of granting as Single Registration Certificate is remanded to Commissioner, Raipur to consider the application dated 14/06/07 with the direction to dispose the same as early as possible but not later than 3 months from the date of production of this order. Appeals are disposed off.

(Dictated and pronounced in open court.)

RK-I

(M.V. RAVINDRAN)  
Judicial Member