

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/3269/2009 – SM[BR]

Date 30/08/2011

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

To :
C.C.E. DELHI I
C.R. BUILDING, I.P. ESTATE, NEW DELHI 110002
C.C.E. DELHI I

SH. RAMAN GANDHI,

I am directed to transmit herewith a certified copy of Final order No. 519 /2011-SM[BR]
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Appellant
Vs
Respondent

dated 17.8.2011

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
SH. RAMAN GANDHI,
C-103, ANTRIKSH APARTMENT,
SECTOR-14, ROHINI,
DELHI-110085
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 (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)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram, NEW DELHI**

COURT No. II

Excise Appeal No. 3269 of 2009(SM)

[Arising out of Order-In-Appeal No.205/CE/DLH/2009, dated 1.10.2009 issued by CCE, Delhi-I].

Date of Hearing / Decision : 17.08.2011

For approval and signature:

Hon'ble Shri D.N.Panda, Judicial Member

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 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?	

CCE, Delhi-I

Appellant

Versus

Shri Raman Gandhi

Respondent

Coram: Hon'ble Shri D.N.Panda, Judicial Member

Present for the Appellant – Mrs. R.Jagdev, SDR

Present for Respondent – None

Per D.N. Panda:

The order challenged by Revenue indicates that without any reason being spoken by the order, Ld. Commissioner (Appeals) waived the penalty of Rs.50,000/- imposed on the respondent.

FINAL ORDER No. 519/2011 SM (BV)

Once reason for waiver is not given on the order, that order suffers from legal infirmity and lacks judicial propriety. It is not expected from the Appellate Authority to make a mechanical disposal of the appeal discussing the case of some other party at para 4 of the impugned order. Therefore, the matter is remanded back to the Commissioner(Appeals) to grant fair opportunity for hearing to the respondent and pass appropriate order.

(Dictated and pronounced in the Open Court)

(D.N.Panda)
Judicial Member

RK-I