

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/914 /2005 – SM[BR] E/ CO/ 20/2006-SM[BR]

Date 30/08/2011

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

To :
C.C.E.PANCHKULA

UDYOG MINAR VANIJYA NIKUNJ UDYOG VIHAR
PHASE-V,GURGAON
C.C.E.PANCHKULA

Appellant

Vs
Respondent

M/S SHAHABAD C-OP SUGAR MILLS LTD.

I am directed to transmit herewith a certified copy of **Final order No. 527 / 2011-SM[BR]**
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**

dated 16.8.2011



Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S SHAHABAD C-OP SUGAR MILLS LTD.
SHAHABAD MARKANDA
KURUKSHETRA HARYANA

2. Adv. / Consult

MR.O.P. BATHLA

M.D. 57, ELDECO MANSIONZ, SOHNA ROAD, SECTOR 48, GURGAON 122002

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)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM,
NEW DELHI-110066**

COURT NO. II

**Central Excise appeal No. 914 of 2005
With C.O./20 of 2006-SM**

[Arising out of Order-in-Appeal No. 16/AKG/PCK/2005 dated 10.1.2005 passed by the Commissioner Central Excise (Appeals), Delhi-III, Gurgaon].

Date of Hearing/decision: 16th August, 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, Panchkula

Appellant

Vs.

M/s. Shahabad Coop. Sugar Mills Ltd.,

Respondent

Present for the Appellant : Shri R. Jaydev, SDR

Present for the Respondent : Shri O.P. Batha, Consultant

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

FINAL ORDER NO. 527 / 2011 SM (BY)
DATED

Per D.N. Panda:

The authorization at page 7 of appeal folder does not disclose how the order-in-appeal suffered under the law. Neither reasoning is given to show that the order-in-appeal is *not* legal or proper nor the authorizing authority has taken pain to understand the case since nothing is patent from the authorization dated 11.2.2005. In absence of any decision showing that Order-in-Appeal is neither legal nor proper Revenue's appeal is not maintainable for which that is dismissed. Cross Objection is also dismissed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

RK