

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Date 09/09/2011

Appeal No. E/2691/2009 – SM[BR]

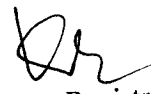
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C.E. MEERUT II
OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI
ROAD, MEERUT (UP)
C.C.E. MEERUT II

M/S DEWAN SUGAR LTD.

I am directed to transmit herewith a certified copy of Final order No. 588 / 2011-SM[BR]
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Appellant
Vs
Respondent
dated 25.8.2011


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
M/S DEWAN SUGAR LTD.
AGWANPUR,
DISTT-MORADABAD. (U.P.)

2. Adv. / Consult SHRI HEMANT BAJAJ ADV.
M/S RESPONDENT:-----

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. 2, R.K. Puram, NEW DELHI**

COURT No. II

Excise Appeal No. 2691 of 2009(SM)

[Arising out of Order-In-Appeal No.174(A)/CE/MRT-II/2009, dated 25.05.2009 issued by CCE, Meerut-II].

Date of Hearing / Decision : 25.08.2011

For approval and signature:

Hon'ble Mr. 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, Meerut-II
Versus
M/s Dewan Sugar Ltd.

Appellant

Respondent

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

Present for the Appellant - Shri Anil Khanna, DR

Present for Respondent - Shri Hemant Bajaj, Advocate

Final Order No. 588/2011 SM(B) Dated : _____

Per D.N. Panda:

Preliminarily this appeal appears to be not maintainable for the reason that there is no review order of the Committee of Commissioner and merely an authorization appears on record

authorizing the Joint/Additional Commissioner to file the appeal. Mandate of the statute is to record the reason to exhibit application of mind of the Committee as to whether the order appealed is legal and proper. Such an essentiality of law being given go bye, following judgement of Hon'ble High Court of Gujarat in the case of CCE vs. Shree Ganesh Dyeing & Painting Works reported in 2008(232)ELT775 and in the case of CCE, Delhi-III vs. B.E.Office Automation Products Pvt. Ltd. Reported in 2010(249)ELT24, appeal of Revenue is dismissed not being maintainable.

(Dictated and pronounced in the Open Court)

(D.N.Panda)
Judicial Member

RK-I