

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

Date 12/09/2011

Appeal No. E/1769/2009, 1845/2009 - SM [BR]

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

To :
M/S M.S. METALS
4592, CHOUDHRYWARA, REWARI
(HARYANA)-123401.
M/S M.S. METALS

Appellant
Vs
Respondent

C.C.E. PANCHKULA

I am directed to transmit herewith a certified copy of Final order No. 593-594 /2011-SM[BR] dated 25.8.2011
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. PANCHKULA
SCO NO. 407 AND 408, SECTOR 8,
PANCHKULA (HARYANA) 134119.

2. Adv. / Consult

MR.L.P. ASTHANA & MS REENA KHAIR
R-163, SECOND FLOOR, GREATER KAILASH-1, NEW DELHI - 110 048.

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

[2] M/S SARASWATI IMPEX,
BILASPURR ROAD, JARODA GATE, JAGADHRI.


AR - SM

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

COURT No. II

**Excise Appeal No. 1769 of 2009 &
1845 of 2009(SM)**

[Arising out of Order-In-Appeal No.88&89/ANS/PCK/2009, dated 25.03.2009 issued by CCE, Delhi-III].

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?	

M/s MS Metals &
M/s Saraswati Impex
Versus
CCE, Panchkula

Appellant

Respondent

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

Present for the Appellant - Shri A.Jaju, Advocate

Present for Respondent - Shri Anil Khanna, DR

final Order No. 593-594/2011 SM (Br) Dated : _____

Per D.N. Panda:

Shri Jaju, Ld. Advocate appeared for M/s MS Metals. But none appeared for M/s Saraswati Impex.

2. Preliminarily, the appellate order does not show any finding portion how M/s MS Metals and M/s Saraswati Impex were dealt by Appellate Authority. Reading from para 6 to end, the order does not enable to make any head or tail of the appeal in these two cases.

3. The Show Cause Notices were issued to these two appellants on 12.2.08. There was an elaborate description about various allegations therein. Adjudicating Authority passed the order (page 19) to deal with these two appellants along with others who are not before Tribunal today and appeal filed or not by them is not informed by either of the parties. When the appellate order does not deal with respective subject, that suffers from legal infirmity. When public Revenue is involved, it is not possible simply to set-aside the appellate order for lack of reasoning in the appellate order.

4. In order to grant an opportunity to the Appellate Authority below to deal the matter properly, both the appeals are remanded to him to pass reasoned and speaking order. Since three years period has been expired, Id. Appellate Authority shall fix the date of hearing during month of October, 2011 and communicate these two appellants for appearance. Examining entire adjudication record, evidence available, pleas of the parties and taking law into consideration, it shall pass appropriate order.

(Dictated and pronounced in the Open Court)

(D.N.Panda)
Judicial Member

RK-I