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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/1627/2009 & E / 112 / 2010-SM[BR]

Date 16/09/2011

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

To :
C.C.E. INDORE

MANIK BAGH PALACE, POST BOX NO. 10, INDORE
452001 (M.P.)
C.C.E. INDORE

Appellant
Vs
Respondent

M/S LLOYD INSULATION (INDIA).

I am directed to transmit herewith a certified copy of **Final order No. 601-602/2011-SM[BR]** dated 30.8.2011
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S LLOYD INSULATION (INDIA).
PLOT NO. 103,
SECTOR-III, PITHAMPUR, DISTT.
DHAR (MP)

2. Adv. / Consult **SHRI SUKRITI DAS ADV.**
B-1/1289-A, VASANT KUNJ NEW DELHI

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)

[2] **M/S LLOYD INSULATION [INDIA]**
PLOT NO. 103, SECTOR III, PITHAMPUR DIST.DHAR[MP]

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

COURT No. II

**Excise Appeal No.1627 of 2009 &
Excise Appeal No.112 of 2010(SM)**

[Arising out of Order-In-Appeal No.IND-I/95/2009, dated 31.3.09
issued by CCE, Indore.]

Date of Hearing / Decision : 30.08.2011.

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, Indore
Versus
Lloyd Insulation (India)

Appellant

Respondent

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

Present for the Appellant – Shri S.K.Bhaskar, DR
Present for Respondent – Ms. Sukriti Das, Advocate

Final **Order No.** 601-602 / 2011 SM (BY) **Dated :** _____

Per D.N. Panda:

The authorization as appearing on record is without any reasoning being given to show that the order appealed is neither legal nor proper. The basic requirement of law as has been laid

down in Shree Ganesh Dyeing & Ptng. Works case - 2008(232)ELT775(Guj.) and 2010(18)STR353(Guj.) not being followed, appeal of Revenue is not maintainable. So also Revenue's casual approach was under scrutiny by Hon'ble High Court of Punjab & Haryana in BE Office Automation Products Pvt. Ltd.- 2010(249)ELT24(P&H), **It** has been held that Revenue was not serious against its remedy for which they lost their appeal. Following the ratio laid down by above judgements, Revenue's appeal is dismissed not being maintainable.

(Dictated and pronounced in the Open Court)

(D.N.Panda)
Judicial Member

RK-I