

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/1033/2009 – SM[BR] E / CO / 206 /2009-SM[BR]

Date 12/10/2011

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

To :
C.C.E. RAIPUR

CENTRAL EXCISE BUILDING, DHAMTARI ROAD,
TIKRAPARA, RAIPUR 492001.
C.C.E. RAIPUR

Appellant

Vs
Respondent

dated 28.9.2011

Assistant Registrar
(SM Appeal Branch)

M/S REFRACAST METALLURGICAL PVT. LTD.

I am directed to transmit herewith a certified copy of **Final order No. 675 / 2011-SM[BR]**
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**

Copy to :

1. Respondent

M/S REFRACAST METALLURGICAL PVT. LTD.
UNIT-II, BHAANPURI
INDUSTRIAL AREA, RAIPUR
(C.G.)

2. Adv. / Consult **SHRI K.K. ANAND ADV.**
A-5, BASMENT LAJPAT NAGAR-III NEW DELHI-24.

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-II

**Central Excise appeal No. 1033 of 2009-SM
With E/C.O./206/2009-SM**

Date of hearing/decision: 28th September, 2011

CCE, Raipur

Appellant

Reptd. By Mrs. R. Jagdev, SDR

Versus

M/s. Refracast Metallurgical Pvt. Ltd.,

Respondent

Reptd. By Shri Saurabh Yadav, Advocate

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

FINAL ORDER NO. 675/2011 SM DATED

Per D.N. PANDA:

Learned D.R. says that in similar matters Court No. III has taken view that the assessee should get opportunity for arguing their case in accordance with law laid down by Hon'ble Karnataka High Court in the case of CCE Vs. M/s. ABB Ltd., reported in 2011 (23) STR 397 (Kar.). Learned Counsel says that there is no difficulty for them to be governed by the decision of Hon'ble Karnataka High Court. In view of the proposition aforesaid, appeal is disposed by way of remand to the Adjudicating Authority. Since appeal is disposed Cross Objection is also disposed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

RK