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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/1101/2009 – SM[BR] E / MISC / 248 /2011-SM[BR] **Date 12/10/2011**

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

To :
C.C.E ALLAHABAD
38,M.G.MARG, CIVIL LINES, ALLAHABAD

C.C.E ALLAHABAD Appellant

Vs

M/S U.P.STATE SUGAR CORPORATION LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No. 687 / 2011-SM[BR]** dated 28.9.2011 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 U.P.STATE SUGAR CORPORATION LTD.
SISWA BAZAR,DISTT.
MAHRAJGANJ (U.P.)

2. Adv. / Consult SHRI BIPIN GARG 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 Publictions 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 (Haryana)
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. 1101/2009-SM
With E/Misc./248/2011-SM

Date of hearing/decision: 28th September, 2011

CCE, Allahabad — Appellant
Reptd. By Mrs. R. Jagdev, SDR

Versus

M/s. U.P. State Sugar Corpn. Ltd., — Respondent
Reptd. By Ms. Sukriti Das, Advocate

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

FINAL ORDER NO. 687/2011 SM (BR) **DATED**

Per D.N. PANDA:

Learned Counsel mentions that name of the respondent has undergone in view of understanding between U.P. State Sugar Corpn. Ltd. and Indian Potash Ltd. acquiring assets and liabilities of the former by the later. The averment made in the application for substitution of the name "Indian Potash Ltd." in place of "U.P. State Sugar Corpn. Ltd." may accordingly be allowed. She also submits that similar such application has been allowed by Court No. 1 and 2 in the recent past.

2. There is no object by the Revenue. Misc. application is therefore allowed.

3. Review order is dated by one Commissioner as 26.7.2009 whereas the other Commissioner has not dated the review

order. So also that order does not show why the other appeal is neither legal nor proper which is pre-requisite of the law to be stated. Following the decision of the Hon'ble High Court of Gujarat in the case of CCE & Customs, Surat-I vs. Shree Ganesh Dyeing & Ptng. Works - 2008 (232) ELT 775 (Guj.) and CCE, Delhi-III vs. B.E. Office Automation Products Pvt. Ltd., reported in 2010 (249) ELT 24 (P&H) appeal filed by Revenue is dismissed as not maintainable.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

RK