

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

Date 12/10/2011

Appeal No. E/2316/2009 – SM[BR]

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

M/S D.P.WIRES PVT. LTD.

I am directed to transmit herewith a certified copy of Final order No. 691 / 2011-SM[BR]
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Appellant
Vs
Respondent
dated 14.9.2011


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
M/S D.P.WIRES PVT. LTD.
INDUSTRIAL ESTATE, RATLAM. (M.P.)

2. Adv. / Consult
MR.BIPIN GARG
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)

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-SM

Excise Appeal No.E/2316/09-SM

[Arising out of Order-in-Appeal No.IND-I/58/2009 dated 18.03.09 passed by the Commissioner, Indore].

CCE, Indore

...Appellant

Vs.

M/s. D.P. Wires (P) Ltd.

... Respondent

Present for the Appellant :Mrs. R. Jagdav, SDR

Present for the Respondent:Shri.Bipin Garg, Advocate

Coram: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

Date of Hearing/Decision:14.09.2011

final

ORDER NO.

691/2011 SM (BY)

DATED:

PER: D.N.PANDA

Appeal of Revenue suffers from difficulty of proper authorisation under law. The defect appears at page 9 of appeal folder. One of the Commissioners Shri G.R. Meena, _____ signed the authorisation on 08.06.2009. The other Commissioner Shri A.K. Agnihotri signed authorisation on 09.06.09. This clearly shows that there was no committee on either of the two days ^{by} the signatories. Such a cause

make the Revenue nonsuiter. Accordingly, its appeal is dismissed not being maintainable.

2. The another peculiar feature noticed in this case is after the authorisation was issued on 8.6.09 Shri A.K. Agnihotri signed the same on 9.6.09. Such an irregularity by public authorities ^{causes} peril to public revenue.

3. Ld. CDR is requested to bring ^{above} aspect to notice of the board by his comments, if any, so that public revenue shall not suffer making revenue nonsuiter.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita