

15

TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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/1903 - 1904/2006 – SM[BR]

Date 19/12/2011

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

To :

C.C.E. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)

C.C.E. LUDHIANA

M/S VANAIAK SPINNG MILLS LTD.

I am directed to transmit herewith a certified copy of Final order No. 875 -876 /2011-SM[BR]
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Appellant

Vs
Respondent

dated 1.12.2011

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S VANAIAK SPINNG MILLS LTD.
G.T.ROAD MILLER
GANJ,LUDHIANA

2. Adv. / Consult

MR.DSK LEGAL, ATTORNEY & SOLICITORS

21 UGF,ANTARIKSH BHAWAN,KASTURBA GANDHI MARG, N 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

[2] **M/S VANAIAK SPINNING MILLS LTD.**
G.T.ROAD MILLER GANJ LDH

Assistant Registrar
(SM Appeal Branch)

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

Date of hearing/decision 01.12.2011

Excise Appeal Nos. 1903 - 1904 of 2006-SM

(Arising out of order-in-appeal No. 72-73/CE/CHD/2006 dated 31.01.2006
passed by the Commissioner, Central Excise, Ludhiana).

CCE, Ludhiana

Appellant

Vs.

M/s Vanaik spinning Mills Ltd.

Respondent

Appearance: Rep. by Sh. R.K. Verma, DR for the appellants.

Rep. by Sh. Rupinder Singh, Advocate for the respondent.

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

final ORDER NO. - 875-876/2011 SM(BV)

Per: Shri D. N. Panda:

Both sides agree that in view of the law laid down in the case of **Union of India vs. Rajasthan Spinning & Weaving Mills reported in 2009 ELT (238) 3 (SC)**, the matter needs re-adjudication in so far as penalty is concerned. Therefore, to grant fair opportunity of hearing, the matter is remitted back to the adjudicating authority who shall hear the appeal both on levy of penalty and quantum thereof. All contentions are open to the respondent to raise before the learned adjudicating authority.

[D.N. Panda]
Judicial Member

Pant