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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/454 - 455 /2007 – SM [BR]

Date 21/12/2011

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

To :
M/S U.G.SUGAR & INDUSTRIES LTD. (DISTILLERY DEIVIS
SEOHARA, DISTT. BIJNOR (U.P.))

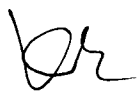
M/S U.G.SUGAR & INDUSTRIES LTD. (DISTILLERY
DEIVIS

Appellant

C.C.E. MEERUT-II

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 901- 902 /2011-SM[BR] dated 2.12.2011
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
C.C.E. MEERUT-II
OPP. SHAEED PARK (NEAR
ASHOK KI LAT) DELHI ROAD,
MEERUT (U.P)
2. Adv. / Consult
MR.KAMALJEET SINGH
J-144, PATEL NAGAR -I, GHAZIABAD.
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 U.G.SUGAR & INDUSTRIES LTD. (DISTILLERY DEIVIS
SEOHARA, DISTT. BIJNOR (U.P.)


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/454-455/2007-SM

[Arising out of Order-in-Appeal No.213-214-CE/MRT-II/2006 dated 30.11.2006 passed by Commissioner (Appeals), Meerut-II].

M/s.U.G. Sugar & Industries Ltd.

...Appellant

Vs.

CCE, Meerut-II

... Respondent

Present for the Appellant : Shri Kamaljeet Singh, Advocate,
Present for the Respondent: Shri.R.K. Verma, D.R.

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

Date of Hearing/Decision: 2.12.2011

Final

ORDER NO.

901-902/2011

DATED:

SMCBYJ

PER: D.N.PANDA

None appeared for the appellant.

2. Ld. JCDR says that Revenue has advantage of going through following decisions which may resolve the controversy and may not give rise to further grievance.

1. Commr. Of C. Ex., Jaipur vs. Rajasthan Spinning & Weaving Mills Ltd. reported in 2010 (255) ELT 481 (S.C.)

2. Saraswati Sugar Mills vs. Commissioner of Central Excise, Delhi-III reported in 2011- TIOL-73-SC-CX = 2011 (270 ELT 465(SC).
3. Commissioner of C. Ex., Mysore vs. ICL Sugars Ltd. reported in 2011 (271) ELT 360 (Kar.)
4. Vandana Global

3. According to Revenue, adjudicating authority may not find difficulties to resolve the dispute in the light of ratio laid down in the aforesaid judgement and pass a reasoned and speaking order, granting fair opportunity of hearing to assessee, who may plead its case afresh.

4. Heard Revenue and perused record.

5. In view of the above, both stay application and appeal are disposed remanding the matters to learned original authority who shall following the decisions aforesaid consider pleadings of the appellant afresh with evidence if any and pass a reasoned and speaking order bringing out whether the goods in question were input or used in manufacture of capital goods or components, accessories or spares thereof.

6. The appellant is directed to make application to the adjudicating authority on 27th January, 2012 for fixation of date of hearing. If such an application is made, the authority shall fix the date and the assessee, without seeking adjournment shall cooperate for disposal of the matters.

7. In the result, both stay applications and appeals are disposed.

[Dictated & Pronounced in the open Court].

Anita

(D.N.PANDA)
JUDICIAL MEMBER