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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/3536/2005 – SM [BR] **Date 21/12/2011**

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

To :
THE COMMISSIONER OF CENTRAL EXCISE LUCKNOW
7-A, ASHOK MARG, LUCKNOW

THE COMMISSIONER OF CENTRAL EXCISE LUCKNOW Appellant
Vs
M/S PRIME PETRO PRODUCTS LTD Respondent

I am directed to transmit herewith a certified copy of **Final order No. 903 / 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
M/S PRIME PETRO PRODUCTS LTD
VILLAGE-GUGGAUR,
LUCKNOW-KURSI ROAD,
BARABANKI

2. Adv. / Consult
NONE:-------------------

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 (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/3536/05-SM

[Arising out of Order-in-Appeal No. 342 to 344-CE/05 dated 27.06.2005 passed by the Commissioner (Appeals), Lucknow].

Commissioner of Central Excise, Lucknow ...Appellant

Vs.

M/s. Prime Petro Products Ltd. ... Respondent

Present for the Appellant : Shri R.K. Verma, D.R.
Present for the Respondent: None

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

Date of Hearing/Decision:2.12.2011

Final **ORDER NO.** 903/2011 SM (BR) **DATED:**________

PER: D.N.PANDA

None present for the respondent.

2. Ld. DR say that if penalty aspect is decided following decision of Apex Court in the case of Rajasthan Spinning & Weaving Mills case reported in 2009 (238) 3, Revenue may not have grievance. Considering such a fair proposal the matter is remanded to the ld. Appelalte Authority to grant fair

opportunity of hearing to decide on the quantum of penalty arising out of para 15 of the appellate order.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita