(24)

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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/691 , 1102 , 2672 , 2674 , 2703 / 2008 –SM[BR] **Date 23/12/2011**

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

To :
M/S VALLABH STEELS LTD. (UNIT-III)
G.T.ROAD, NANDPUR,LUDHIANA.

M/S VALLABH STEELS LTD. (UNIT-III) Appellant
Vs
C.C.E. LUDHIANA Respondent

I am directed to transmit herewith a certified copy of **Final order No. 913 – 917 / 2011-SM[BR]** dated 13.12.2011 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. LUDHIANA / RAIPUR / DELHI-III / CHANDIGARH
CENTRAL EXCISE HOUSE, 'F'
BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)

2. Adv. / Consult SHRI V.LAKSHMIKUMARAN ADV. B-6/10, SAFDARJUNG ENCLAVE NEW DELHI-29.
[2] SHRI A.K.MISHRA CON. 1,CSC-6, FIRST FLOOR PARK PLAZA BEHIND SHAKTI APPARTMENT SECTOR-9,ROHNI DELHI-85.
[3] SHRI BIPIN GARG ADV. B-1/1289-A, VASNT KUNJ NEW DELHI-70.
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

[4] SHRI JATINDER MOHAN, CONTT.
4A,STREET NO.2, GHUMAN NAGAR,OPPGEETA
SERVICE STATION SIRHIND ROAD PATIALA-4.

Assistant Registrar
(SM Appeal Branch)

[2] M/S COAL CHEM,
101, LIGHT INDUSTRIAL AREA BHILAI [CHHATTI SGARH]

[3] M/S IMPERIAL MALT LTD. VILLAGE GHASOLA
POST OFFICE BADSAHPUR ALWAR ROAD, GURGAON.

[4] M/S AMTEK INDIA LTD. 125, VILLAGE MOHAMMADPUR
OLD MANESAR ROAD KHANDSA, GURGAON.

[5] M/S ECKO CABLES PVT. LTD. C-113, INDUSTRIAL AREA,
PHASE VII, MOHALI [PUNJAB]

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

COURT NO. II

Central Excise appeal No. 691/2008-SM

[Arising out of Order-in-Appeal No. 386-388/CE/Appl/Ldh/2007 dated 18.12.2007 passed by the Commissioner (Appeals), Central Excise, Jalandhar, Hqrs. at Chandigarh]

Central Excise appeal No. 1102 of 2008-SM

[Arising out of Order-in-Appeal No. 09-ST/RPR-II/2008 dated 10.3.2008 passed by the Commissioner (Appeals-II), Customs & Central Excise, Raipur].

Central Excise appeal No. 2672 & 2674 of 2008-SM

[Arising out of Order-in-Appeal No. 213/ANS/GGN/2008 dated 23.9.2008 & 214/ANS/GGN/2008 dated 24.9.2008 both passed by the Commissioner (Appeals), Central Excise, Delhi-III, Gurgaon]

Central Excise appeal No. 2703 of 2008-SM

[Arising out of Order-in-Appeal No. 506/CE/CHD/2008 dated 1.10.2008 passed by the Commissioner (Appeals), Central Excise, Chandigarh]

Date of Hearing/decision: 13th December, 2011

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

1) M/s. Vallabh Steels Ltd.,
2) M/s. Cola Chem.,
3) M/s. Imperial Malt Ltd.,
4) M/s. Amtek India Ltd.,
5)M/s. Ecko Cables P. Ltd.

Appellants

Vs.

CCE, Ludhiana/Raipur/Delhi-III/Chandigarh — Respondent

Present for the Appellant : Shri Hemant Bajaj, Adv.
Present for the Respondent : Shri R.K. Verma, D.R.

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

FINAL ORDER NO. 913-917/2011 SM(BR)

Per D.N. Panda:

Both sides agrees that during pendency of this appeal by order dt. 6-4-2011 in Tax Appeal No. 4A/2010 judgements of Hon'ble High Court of Gujarat and Karnataka in the case of CCE & C vs. Parth Poly Wooven Pvt. Ltd., CCE & S.T., LTU, Bangalore vs. ABB Ltd. - 2011 (23) STR 97 (Kar.) and the decision of Tribunal in the case of Godrej & Boyce Mfg. Co. Ltd. & Others vide Final Order No. 859-976/11 dated 27.7.2011 have been pronounced. Shri Bajaj says that if all the matters go back to the original authority to consider claim of the appellants in the light of above three judgments there may not be further grievance.

2. For the aforesaid submission made all the matters are remanded to the original authorities to grant fair opportunity of hearing to the appellants and to decide the matters in controversy in the light of above three judgments. A copy of this decision may be kept in each of the file.

(Pronounced in the open Court)

(D.N.PANDA)
JUDICIAL MEMBER

RK