

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

Date 29/12/2011

Appeal No. E/886 - 887 /2009 - SM [BR] E/ CO / 152 - 153/2009-SM[BR]

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

To :

C.C.E BHOPAL

HOSHANGABAD ROAD, 48, ADMINISTRATIVE
AREA, AREA HILLS, BHOPAL (M.P.) 462011

C.C.E BHOPAL

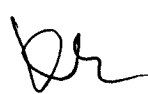
Appellant

Vs
Respondent

dated 14.12.2011

M/S NAHAR SPINNING MILLS , UNIT-II (100% EOU)

I am directed to transmit herewith a certified copy of Final order No. 945-946 /2011-SM[BR]
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 NAHAR SPINNING MILLS , UNIT-II (100% EOU)
VILLAGE-SIMRAI, NEAR
INDUSTRIAL AREA,
MANDIDEEP,

2. Adv. / Consult SHRI Z.U.ALVI ADV.
D-8,B.D.A. COLONY ADJACENT GARUDA TRAVEL.
KOH-E-FIZA BHOPAL-1.

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 NAHAR SPINNING MILLS , UNIT-I (100% EOU)**
VILLAGE-SIMRAI, NEAR INDUSTRIAL AREA, MANDIDEEP,
DISTT. RAISEN (M.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 Nos.E/886-887/09-SM &
Excise CO Appn. No. E/CO/152-153/09-SM

[Arising out of Order-in-Appeal No.07/BPL/2009 dated
14.01.2009 passed by the Commissioner (Appeals), Bhopal].

CCE, Bhopal

...Appellant

Vs.

M/s. Nahar Spinning Mills

... Respondent

Present for the Appellant : Mrs.R.Jagdav, SDR
Present for the Respondent:None

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

Date of Hearing/Decision:14.12.2011

final

ORDER NO. 945-946/2011 SM (BY) **DATED:** _____

PER: D.N.PANDA

Revenue's grounds of appeal is neither ~~substantive~~ ^{concrete} nor
clear on which ground the order of first appellate authority
has been challenged. In such circumstances, grievance of
Revenue is not appreciable. Further, both authorities below
have held in favour of assessee. Consequently, Revenue's

appeal is dismissed for no meritorious ground of appeal clearly and *Concisely* stated in memorandum of appeal.

2. In view of the order above, both *appeal and* Cross Objections are dismissed

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita