

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/1053 - 1055 / 2008 -SM[BR]

Date 09/03/2010

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

To :
SH. MADAN LAL KAPOOR
HIRA CHOWK, FIRKI BAZAR, BHATINDA.
SH. MADAN LAL KAPOOR

C.C.E. LUDHIANA

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 294 - 296 / 2010 -SM[BR] dated 5.3.2010 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

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

2. Adv. / Consult

MR.G.S.BHANGOO

H.NO. 5, SECTOR-10A, CHANDIGARH.

3 S.D.R

4 ~~J.C.D.R.~~

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

12 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kuni, New Delhi - 110070

13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

16 Office Copy

17 Guard file

2. SH. SARUP CHAND
C/O, M/S SUPER STEEL INDUSTRIES BIBIWALA
ROAD, BATINDA

3. SH. SEWAK RAM BHOLA
C/O AZAD ENGG WORKS BIBIWALA ROAD BATINDA


Assistant Registrar
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-III

Date of hearing/decision: 5.3.2010

Central Excise Appeals No.1053, 1054, 1055 of 2008-SM

Arising out of the order in original No.63/Ldh/2007 dated 22.2.2008 passed by the Commissioner, Central Excise, Ludhiana.

For Approval and Signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

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

Sh.Madan Lal Kapoor
Sh. Sewak Ram Bhola
Sh. Sarup Chand

...

Appellants

Vs.

C.C.E., Ludhiana

...

Respondent

Appearance:

Shri Vikrant Kackria, Advocate for the Appellant
Shri I. Baig, Authorized Departmental Representative (SDR) for the Revenue

Coram: Hon'ble Shri M. Veeraiyan, Member (Technical)

Oral Order No. 294 - 296 / 2010 SM (Br)

Per M. Veeraiyan:

These three appeals arise out of a common order passed by the Commissioner No. 63/Ldh/2007 dated 22.2.2008. Each of the appellants has been imposed a penalty of Rs.1000/- under Rule 198 of Central Excise Rules, 1944.

2. I find that the disputed amount of penalty is only Rs.1000/- in each case and therefore, the appeals need not be admitted, in terms of proviso to Section 35B(1) of the Central Excise Act, 1944.
3. The appeals are, accordingly, dismissed.

(M. Veeraiyan)
Member (Technical)

scd/