

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/ 171 / 2010 -SM[BR] AND E / STAY / 167 / 2010 -SM[BR]

Date 10/03/2010

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

To :
C.C.E. MEERUT I

EXCISE CHOWK, OPPOSITE CHOUDHARY CHARAN
SINGH UNIVERSITY MANGAL PANDAY NAGAR,
MEERUT - 250005.

C.C.E. MEERUT I

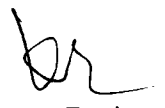
Appellant

Vs

Respondent

M/S BAJAJ HINDUSTAN LTD.

I am directed to transmit herewith a certified copy of Final order No. 301 / 2010-SM[BR] &S / 97 / 2010 dated 8.3.2010
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S BAJAJ HINDUSTAN LTD.

UNIT GANGNAULI, DISTT. SAHARANPUR.

2. Adv. / Consult SHRI BIPIN GARG ADV.

B-1/1289-A, VASANT KUNJ NEW DELHI

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 Puniabi 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


Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI

Excise Stay Application No.167 of 2010 and
Appeal No.E/171/2010-SM (BR)

[Arising out of Order-in-Appeal No.131-CE/MRT-1/2009 dated
29.10.2009 passed by the Commissioner of Central Excise (Appeals),
Meerut]

Date of Hearing/ Decision:08.03.2010

For approval and signature:

Mr. M. Veeraiyan, Member (Technical)

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- | | | |
|--|---|------|
| 1. Whether Press Reporters may be allowed to see
CESTAT (Procedure) Rules, 1982. | : | NO |
| 2. Whether it should be released under Rule 27 of the
CESTAT (Procedure) Rules, 1982 for publication
in any authoritative report or not? | : | NO |
| 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 |
-

CCE, Meerut-I

...Appellants
(Rep. by Shri S.K. Bhaskar, DR)

Vs.

M/s. Bajaj Hindustan Ltd.

...Respondent
(Rep. by Shri Atul Gupta, Advocate)

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

Final Order No. *301/2010 SM (BR)* /Dated:08.03.2010 ✓
Per M. Veeraiyan: *STAY ORDER No - 97/2010 SM (BR)*

This is an appeal by the Department against the order of the
Commissioner (Appeals) No.131-CE/MRT-1/2009 dated 29.10.2009

2. The order of the Commissioner (Appeals) was partly in favour of the party and partly in favour of the Department. The present appeal by the Department relates to setting aside penalty imposed under Section 15 of the Cenvat Credit Rules.

3. The prayer is for stay of entire order of the Commissioner (Appeals) though the same is partly in favour of the Department. The stay petition is disposed of, in view of the order proposed to be passed finally in the appeal itself.

4. Ld. Advocate for the respondent submits that they also filed appeal against the very same order of the Commissioner (Appeals) insofar as the same related to confirmation of demand and the Tribunal vide Final Order No.268/2010 dated 22.02.10 remanded the matter to the Original Authority.

5. In view of the above, the Original Authority will consider the issue relating to imposition of penalty afresh. Accordingly, the appeal by the Department is also allowed by way of remand.

6. The Stay application is also disposed of.

Order dictated & pronounced in open court on 08.03.2010.

(M. Veeraiyan)
Member (Technical)

Ckp.