

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/960 /2008-961 /2008 – SM[BR]

Date 15/03/2010

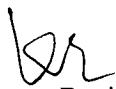
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C.E. KANPUR
117/7, SARVODAYA NAGAR, KANPUR 208005.
C.C.E. KANPUR

Appellant
Vs
Respondent

M/S ANUBHAV PLAST (P) LTD.

I am directed to transmit herewith a certified copy of Final order No. 308 – 309 / 2010-SM[BR] dated 10.3.2010 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 ANUBHAV PLAST (P) LTD.

B-4, UPSIDC, INDUSTRIAL ESTATE, SITE-I, VISAYAKPUR, RANIA, KANPUR.

2. Adv. / Consult SHRI A.K. DIXIT ADV.

113/145, SWAROOP NAGAR, KANPUR

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. SHRI ONKAR NATH GUPTA, MANAGING DIRECTOR OF
M/S ANUBHAV PLAST (P) LTD. B-4, UPSIDC, INDUSTRIAL
ESTATE, SITE-I, VISAYAKPUR, RANIA, KANPUR.


Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

~~Excise~~
~~Custom~~ Appeal No. 960-961 of 2008-SM

(Arising out of Order-in-Appeal No. 23-24/CE/APPL/KNP/2008 dated 29.1.2008 passed by the Commissioner (Appeals), Customs & Central Excise, Kanpur)

CCE, Kanpur

Appellant

Vs.

M/s Anubhav Plast (P) Ltd.
Shri Onkar Nath Gupta, Managing Director

Respondent

Date of Hearing: 23.2.2010

Appearance :

Appeared for Appellant - Shri I. Baig, SDR
Appeared for Respondent - Shri A.K. Dixit, Advocate

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

Final Order No. 308-309/2010 SM(Br) dated.....

Per D.N. Panda:

This is a case where Id. Counsel for the respondent brings out the legal infirmity showing that no decision by the Committee is said to have been taken on a particular day when a Committee comprising of two Commissioners had no ^{ad idem} on the issue on the same day. If there is no agreement between the Commissioners at

a particular point of time, such a decision is said to be *non est*. Such a view has been taken by Tribunal in the case of **CCE, Kanpur Vs. LML Ltd.** reported in 2009 (92) RLT 840

2. When the above preliminary objection comes forward and that is also visible at page-24 of the appeal folder carrying the review order, the appeals are certainly not maintainable. Hence dismissed.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM