

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/1165/2008 – SM[BR] & E/ CO/ 343 / 2008 –SM[BR]

Date 08/04/2010

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

To :
C.C.E ALLAHABAD
38,M.G.MARG, CIVIL LINES, ALLAHABAD
C.C.E ALLAHABAD

Appellant

Vs
Respondent

M/S BASTI SUGAR MILLS CO. LTD.

I am directed to transmit herewith a certified copy of **Final order No. 406 / 2010 –SM[BR]** dated 6.4.2010
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 BASTI SUGAR MILLS CO. LTD.

BASTI, (U.P.)

2. Adv. / Consult SHRI PRADEEP K. MITTAL ADV.
171 CHITRA VIHAR DELHI -92.

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 Kunj, New Delhi - 110070

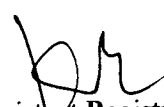
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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


Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

**Excise Appeal No. 1165 of 2008-SM &
E/CO/343/2008-SM**

(Arising out of Order-in-Appeal No. 216-CE/ALLD/2007 dated
27.12.2007 passed by the Commissioner (Appeals), Central Excise,
Allahabad)

CCE, Allahabad

Appellant

Vs.

M/s Basti Sugar Mills Co. Ltd.

Respondent

Date of Hearing: 31.3.2010

Appearance :

Appeared for Appellant - Shri I. Baig, DR
Appeared for Respondent - None

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

final Order No. 406/2010 *SN/Bo* dated.....

Per D.N. Panda:

Revenue has come in appeal to reverse the Appellate order
passed by the Id. Commissioner (Appeals) upholding the imposition
of penalty of Rs.10,000/- levied by the Id. Adjudicating Authority.
Shri Baig, Id. DR submits that the penalty upheld by Id. Appellate

Authority should have been enhanced for very reason of the Cenvat Credit.

2. The Respondent is absent today but Shri Bipin Garg Id. Counsel suggests that Shri Pradeep Mittal ^{shall} appear in this case if the matter is adjourned.

3. Heard both.

4. Finding that the order of the Id. Commissioner (Appeals) appears to be reasoned, there is no scope to interfere to his order upholding penalty of Rs.10,000/- levied by Adjudication order. Consequently, department's Appeal is rejected. Cross-objection is accordingly disposed of.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM