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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 / 551 / 2008 -SM[BR] Date 15/04/2010

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

To :
C.C.E. INDORE
MANIK BAGH PALACE, POST BOX NO. 10, INDORE
452001 (M.P.)
C.C.E. INDORE Appellant

Vs

M/S MAGADH PRECISION EQUIPMENTS LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No**. 435 / 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 MAGADH PRECISION EQUIPMENTS LTD.
   (FORMERLY M/S MAGADH STEEL INDUSTRIES
   PVT. LTD) 11-12, INDUSTRIAL AREA NO.2,
   A.B.ROAD,DEWAS
2. Adv. / Consult SHRI RAMESH NAIR ADV.
   "LAKSHMI VIHAR" AG-192, SCH.NO.54,
   VIJAY NAGAR, INDORE

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 Publictions 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 (Haryana)
16 Office Copy
17 Guard file

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: 6.4.2010

Central Excise Appeal No.551 of 2008-SM

Arising out of the order in appeal No.IND-I/150/2007 dated 9.8.2007 passed by the Commissioner(Appeals II), Customs & Central Excise, Indore.

For Approval and Signature:

Hon'ble Shri M. Veeraiyan, Technical Member

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

C.C. & C.E., Indore ... Appellant

Vs.

M/s Magadh Precision Equipment Ltd. ... Respondent

Appearance:

Shri V.K. Saxena , Authorized Departmental Representative (Jt.CDR) for the Revenue and Shri Ramesh Nair , Advocate for the respondent

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

Oral Order No. 435/2010 SM Br

Per M. Veeraiyan:

Learned Advocate for the respondents submits that the very same appeal filed by them was registered also as Appeal No.3011/2007 and the same was disposed of vide Final Order No.1479/2009-SM(Br.) dated 24.11.2009.

2. Called for the file relating to Appeal No.E/3011/07. It is noticed that the very same appeal filed by the Department against the order of the Commissioner (Appeals) No.IND-I/150/2007 dated 9.8.2007 has been registered as two Appeals No.E/3011/07 and E/551/08 as two units of the

same company were cited as two respondents. Both copies were received only on 18.10.07. As the dispute related to transfer of goods from one unit of the respondent company to another unit of the respondent company, both the units were separately imposed penalties by the original authority and two appeals were preferred before Commissioner (Appeals) and hence, two copies of the same appeal memoranda have been registered as two different Appeals. Inasmuch as the Department's appeal against the order of the Commissioner (Appeals) No.IND-I/150/2007 dated 9.8.2007 stands decided by the Tribunal vide Final Order No.1479/2009-SM(Br.) dated 24.11.2009 by upholding the impugned order of the Commissioner (Appeals), both sides suggest that this appeal also may be treated as disposed off.

3. As the decision dated 24.11.2009 of the Tribunal has settled the issues, the Appeal No.E/551/07 also stands disposed off.

(M. Veeraiyan)
Member (Technical)

scd/