

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/1426/2008-1427/2008 – SM[BR]

Date 10/05/2010

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

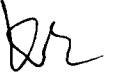
Vs

Respondent

M/S KASHI INDUSTRIES,

I am directed to transmit herewith a certified copy of **Final order No. 484 – 485 / 2010-SM[BR]** dated 5.5.2010
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Copy to :


Assistant Registrar
(SM Appeal Branch)

1. Respondent

1. M/S KASHI INDUSTRIES,
2. SHRI ABHAY JAISWAL, AUTHORIZED SIGNATORY
MAGARWARA, UNNAO.

2. Adv. / Consult

NONE;-----

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 Company Law Institute of India Pvt Ltd., No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

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

10 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

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

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

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NELSON MANDELA ROAD VASANT KUNJ NEW DELHI-70.


Assistant Registrar
(SM Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II**

E/Appeal No.1426-27/08-SM(Br)

(Arising out of order in appeal No.132-133/CE/Apl/Knp/08 dated 24.3.2008 passed by the Commissioner of Central Excise (Appeals), Kanpur)

CCE, Kanpur

Appellant

Vs

1. M/s Kashi Industries
2. Shri Abhay Jaiswal

Respondent

Appeared for Appellant : Shri S.N. Srivastava, SDR
Appeared for Respondent : None

Date of Hearing: 4.5.2010

Coram: **Hon'ble Mr.D.N. Panda, Judicial Member**

Final Order No. 484—485 /2010 - SM(BR)

Per D.N. Panda:

Revenue has come in appeals being aggrieved by waiver of penalty by the Appellate Authority while there was imposition of the same by the learned Adjudicating Authority.

2. None present for the Respondent. Heard Revenue.

3. The impugned order reveals that the learned Appellate Authority has proceeded on the basis of the law as that was before him at the time of passing of the order. In the meantime, the Apex Court has laid down the law in the case of Union of India Vs. Rajasthan Spinning & Weaving Mills reported in 2009 (238) ELT 3(SC) for which imposition of penalty requires reconsideration by the learned Commissioner (Appeals). Consequently, both the

appeals are remanded to him to grant opportunity of hearing and pass appropriate order in respect of levy of penalty.

• (Order dictated and pronounced in the open Court.)

(D.N. Panda)
Judicial Member

MPS*