

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/1529/2008 -SM[BR]

Date 18/05/2010

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

To :
 THE OUDH SUGAR MILLS LTD.
 HARGAON, SITAPUR (U.P.)
 THE OUDH SUGAR MILLS LTD.

Appellant

C.C.E. LUCKNOW

Vs
 Respondent

I am directed to transmit herewith a certified copy of **Final order No. 535 / 2010 -SM[BR]** dated 10.5.2010 passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


 Assistant Registrar
 (SM Appeal Branch)

Copy to :

1. Respondent

C.C.E. LUCKNOW

7-A, ASHOK MARG, LUCKNOW.

2. Adv. / Consult

MR. RAJESH CHHIBBER

FA/9, NEW KAVI NAGAR, GHAZIABAD

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

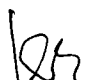
11 Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

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

13 Office Copy

14 Guard file

15 TAXINDIAONLINE.COM PVT. LTD. UNIT NO.1, 2ND FLOOR, VASANT ARCADE,
 NELSON MANDELA ROAD, VASANT KUNJ NEW DELHI -110070.


 Assistant Registrar
 (SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
SINGLE MEMBER BENCH

Excise Appeal No.E/1529/2008

(Arising out of Order-in-Appeal No.56-CE/LKO/2008 dated
24.04.2008 passed by the CCE(A), CE & C, Lucknow)

Date of Hearing: 06.05.2010
Date of Decision: 06.05.2010

The Oudh Sugar Mills Ltd.

Appellant

Vs.

CCE, Lucknow

Respondent

Present for the Appellant: None

Present for the Respondent: Shri I.Baig, SDR

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

Final ORDER NO. 535/2010-SM(BR)

PER: D.N.PANDA

None present for the appellant. Heard learned DR for Revenue.

2. Learned DR submits that first appellate order was passed and had dealt the issue properly for which there is no interference is called for.

3. In view of law laid down by the ^{Tribunal} in the case of Vikram Cement reported in 2009 (242) ELT 545 in relation to cenvat credit on use ^{of} welding electrodes, it would be proper to grant an opportunity of hearing to the appellant to appear before the learned appellate authority and explains its case, if any. Therefore on this

limited count, the appeal is remanded to the learned appellate authority below setting aside the first appellate order on that issue.

*(Dictated in the open court).
and pronounced.*

(D.N.Panda)
Judicial Member

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