

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/173 /2008 – SM[BR]

Date 01/07/2010

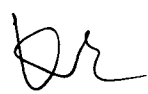
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C.E. DELHI II
C.R. BUILDING, I.P. ESTATE, NEW DELHI 110002
C.C.E. DELHI II

Appellant
Vs
Respondent

M/S HINDUSTAN PETROLEUM CORPORATION LTD.

I am directed to transmit herewith a certified copy of **Final order No. 630 / 2010 –SM[BR]** dated 22.6.2010
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 HINDUSTAN PETROLEUM CORPORATION LTD.

BIJWASAN, NEW DELHI

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)

13 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070

14 Office Copy

15 Guard file


Assistant Registrar
(SM Appeal Branch)

**CUSTOMS EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,**
West Block No.2, R.K.Puram, New Delhi

COURT-III

SINGLE MEMBER BENCH

Date of hearing/decision: 22.6.2010

Central Excise Appeal No.173 of 2008-SM

Arising out of the order in appeal No.134-CE/DLH/2007 dated 6.11.2007 passed by the Commissioner (Appeals), Central Excise, Delhi II.

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.E., Delhi II

....

Appellant

Vs.

M/s Hindustan Petroleum
Corporation Ltd.

....

Respondent

Appearance:

Shri I. Baig, Authorised Departmental Representative (SDR) for the Revenue and none for the respondents

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

final Oral Order No. 630/2010 SM(Br)

Per M. Veeraiyan:

This is an appeal by the Department against the order of the Commissioner (Appeals) No. 134-CE/DLH/2007 dated 6.11.2007. The respondent is M/s Hindustan Petroleum Corporation Ltd. The hearing of the appeal was postponed for want of clearance from the Committee on Disputes. Learned SDR submits a communication from the Commissioner, Central Excise, Delhi II addressed to him wherein the decision of the Board

not to refer to COD has been communicated to the Commissioner. Learned SDR brings this notice to the Tribunal and seeks appropriate order.

2. From the communication placed on record, it is seen the CBEC has decided not to refer the case to COD as the amount involved in this case is very low. In view of the above, the Commissioner and the SDR should make a prayer for withdrawal of the appeal filed. Even otherwise, as the Department has indicated its decision not ~~to go~~ to seek permission from COD, the question of maintaining the appeal does not arise. The appeal is dismissed as not maintainable as the Department has chosen not to approach the Committee on Disputes for clearance.

(M. Veeraiyan)
Technical Member

scd/