

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/835 /2008 – SM[BR]

Date 12/02/2010

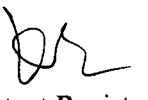
Assistant Registrar
C.E.S.T.A.T, New Delhi

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

Appellant
Vs
Respondent

M/S UNITED PROVINCE SUGAR CO. LTD.

I am directed to transmit herewith a certified copy of **Final order No. 202 / 2010 –SM[BR]** dated 5.2.2010
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 UNITED PROVINCE SUGAR CO. LTD.

SEORAHI, KUSHINAGAR (U.P.)

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 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)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

Excise Appeal No. 835 of 2008-SM(BR)

[Arising out of Order-in-Appeal No. 07 & 08-CE/ALLD/ 2008 dated 29.01.2008 passed by Commissioner (Appeals), Central Excise, Allahabad (UP)]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

- | | |
|--|------|
| 1. Whether Press Reporters 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 the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not? | No |
| 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 |

Commissioner of Central Excise
Allahabad

Appellants

Vs.

M/s. United Provinces Sugar Co. Ltd.

Respondent

Appearance:

Shri R.K. Saini, JDR for the Appellants
None for the Respondent

Date of Hearing/decision : 5.2.2010

Final ORAL ORDER NO. 202/2010 SM-(BR)

Per M. Veeraiyan:

This is an appeal by the Department against the order of the Commissioner (Appeals) No. 07 & 08-CE/ALLD/ 2008 dated 29.01.2008.

2. None appears for the respondents and there is a request for deciding the case on merits from them. Learned DR submits that the subject matter of appeal relates to loss in storage of molasses and, therefore, the appeal does not lie before the Tribunal in terms of provision (a) to Section 35B (1) of Central Excise Act.
3. It is also seen that the disputed duty involved is sum of Rs.6,098/-.
4. In view of the submissions by the learned DR, the appeal is dismissed as not maintainable.

(M. Veeraiyan)
Member(Technical)

SS