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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/1396/2007 – SM[BR] Date 12/02/2010

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

To :
M/S L.R.ALLOYS PVT. LTD.
MANDI GOBINDGARH.

M/S L.R.ALLOYS PVT. LTD. Appellant
Vs
C.C.E. CHANDIGARH Respondent

I am directed to transmit herewith a certified copy of **Final order No**. 210 / 2010 –SM[BR] dated 27.1.2010 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. CHANDIGARH
   C.R. BUILDING, PLOT NO. 19, SECTOR 17-C, CHANDIGARH 160017
2. Adv. / Consult
   MR.GAURAV AGARWAL
   RAM BHAWAN,G.T.ROAD,MANDI GOBINDGARH
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

Excise Appeal No.1396 of 2007-SM

[Arising out of the Order-in-Appeal No. 27/CE/CHD/2007 dated 9.2.2007 passed by the Commissioner (Appeals), Central Excise, Chandigarh].

For Approval and Signature:

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

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?	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

M/s. L.R. Alloys Pvt. Ltd. ... Appellants

Vs.

C.C.E., Chandigarh .... Respondent

Appearance:

Shri Atul Gupta, Company Secretary for the Appellants
Shri I.Baig, SDR for the Respondent

Final Oral Order No. 210/2010 SM-(BR)

Date of hearing/decision: 27.1.2010

Per M. Veeraiyan:

This is an appeal against the order of the Commissioner (Appeals) No. 27/CE/CHD/2007 dated 9.2.2007 by which the appeal of the present appellant against the order of the original authority No. 54/JC/CHD/05 dated 30.12.05 was dismissed.

2. Heard both sides.

3. It is brought to my notice that the order of the original authority dated 30.12.05 mentioned supra relate to M/s. L.R. Alloys Pvt. Ltd., the present appellant as a manufacturer and M/s. Thour Steel Industries, as a registered dealer of inputs.

4. M/s. Thour Steel Industries filed an appeal against the order of the original authority dated 30.12.05 which was dealt by Commissioner (Appeals) vide his Order-in-Appeal No. 1/CE/Chd/07 dated 4.1.07 and the same was decided in favour of the party. On appeal by the Department, vide Final Order No. 35/2009-SM(BR) dated 23.12.08 in Appeal No. E/630/2007, the Tribunal set aside the order of the Commissioner (Appeals) and remanded to the Commissioner (Appeals).

5. The present impugned order is arising out of same order of the original authority dated 30.12.05.

6. In view of the above, inasmuch as the issue relating to the registered dealer is directed to be decided afresh, the order of the Commissioner (Appeals) relating to the present appellant is also set aside and the matter

remanded to the Commissioner (Appeals) for fresh consideration after granting reasonable opportunity of hearing to the appellants.

7. It would be appropriate that the appeal relating to Thour Steel Industries, if still pending before Commissioner (Appeals), should be decided along with this appeal.

8. It is rather unfortunate that neither side brought to the notice of the Tribunal, the pendency of the appeal by the present appellant, when the appeal arising out of the same order-in-original was decided by the Tribunal on 23.12.08 resulting in multiplicity of proceedings.

9. The appeal is allowed by way of remand as above.

(M. Veeraiyan)
Member (Technical)

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