

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/957 /2010 – SM[BR]&E/STAY /1013/2010-SM[BR]

Date 23/09/2010

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

To :
M/S BHAGWATI TRADING CO.

SH. RUPESH BANSAL, G-208 DLF, SECTOR-10,
FARIDABAD, (HARYANA)

M/S BHAGWATI TRADING CO.

Appellant

Vs

Respondent

C.C.E. DELHI IV

I am directed to transmit herewith a certified copy of **Final order** No.1035/2010-SM[BR]&S/453/2010 dated 10.9.2010
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. DELHI IV

NEW CGO COMPLEX, NH-IV, FARIDABAD, HARYANA 121001.

2. Adv. / Consult

MR.S.JAINA & ASSOCIATES

84,DARYAGANJ,N.DELHI

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

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Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

**Excise Appeal No. 957 of 2010 with
Excise Stay No. 1013 of 2010-SM (BR)**

[Arising out of Order-in-Appeal No. 08/CE/Apl/DLH-IV/2010 dated 02.02.2010 passed by the Commissioner of Central Excise (Appeals) Faridabad]

Date of Hearing/ Decision: 10.09.2010

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?	See
4	Whether Order is to be circulated to the Departmental authorities?	No

M/s Bhagwati Trading Co.

...Appellant

Vs.

CCE, Delhi-IV

....Respondent

Appearance: None for the appellant.

Shri Anil Khanna, DR appeared for the respondent.

CORAM: Hon'ble M. Veeraiyan, Member (Technical)

Final Oral Order No. 10357/2010 SM (BR) +
S-453/2010 SM (BR)

Per M. Veeraiyan:

This is an appeal against the order of the Commissioner (Appeals) No. 08/CE/Apl/DLH-IV/2010 dated 02.02.2010 by which order of the original authority dated 08.05.2009 imposing a penalty of Rs. 50,000/- on the appellants stand upheld.

2. None appears for the appellant in spite of notice. On earlier occasion also, i.e. on 25.06.2010 none appeared for the appellant.

3. On going through the records with the assistance of learned DR, it is noticed that the appeal is against a penalty of Rs. 50,000/- imposed on the appellant. There is also no other party to the order of the original authority. In view of the above, as the disputed amount of penalty does not exceed Rs. 50,000/-, I hold that the appeal does not merit admission in terms of proviso to Section 35B of the Central Excise Act, 1944.

4. Accordingly, appeal is dismissed. The stay petition is also disposed of.

**(M. Veeraiyan)
Member (Technical)**

Pant