

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/1257/2010 – SM[BR] &E/STAY/1291/2010-SM[BR]

Date 23/09/2010

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

To :
SHRI ABHAY AGARWAL (DIRECTOR)
M/S. SANDILA METAL WIRES PVT. LTD. KALPTARU,
1, CIRCULAR ROAD, HARDOI.
SHRI ABHAY AGARWAL (DIRECTOR)

Appellant

Vs
Respondent

C.C.E. LUCKNOW

I am directed to transmit herewith a certified copy of **Final order No.1036/2010-SM[BR]&S/454/2010** 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. LUCKNOW

7-A, ASHOK MARG, LUCKNOW.

2. Adv. / Consult

MR.T.K.SRIVASTAVA

311, MURLI BHAWAN, ASHOK MARG, LUCKNOW

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.II, R.K. PURAM, NEW DELHI-110066.

SINGLE MEMBER BENCH

Date of Hearing/Decision:10.09.2010

Excise Stay Application No.1291 of 2010

In Central Excise Appeal No.1257 of 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?	seen
4	Whether Order is to be circulated to the Departmental authorities?	No

M/s.Sandila Metal Wires Pvt.Ltd.
Rep.by Shri Abhay Agarwal

Appellant

Vs.

CCE, Lucknow

Respondent

Present for the Appellant : Shri T.K.Srivastava,, Advocate

Present for the Respondent: Shri S.K.Bhaskar, SDR

CORAM: HON'BLE MR.M.VEERAIYAN, MEMBER (TECHNICAL)

final ORAL ORDER No. 1036/2010 SM (B) L
S - 454/2010 SM (B)

PER: M.VEERAIYAN

Heard both sides.

2. I find that the disputed amount of duty is Rs.23,833/- and penalty
is of Rs.23,833/-.

3. Considering the nature the dispute and considering that the
disputed amount does not exceed to Rs.50,000/-, I hold that this is not

fit case for admitting the appeal in terms of proviso to Section 35B of Central Excise Act, 1944.

4. The appeal is dismissed accordingly. The stay petition is also disposed of.

(Dictated & pronounced in the open court)

(M.VEERAIYAN)
MEMBER (TECHNICAL)

mk