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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH

Appeal No. E/5774/2004-5779/2004

Date 27/04/2010

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

To :
M/S JUG LAL SAT NARAIN
TANDA ROAD, JALANDHAR CITY

M/S JUG LAL SAT NARAIN

Appellant

Vs

C.C.E. CHANDIGARH

Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 202-207/ 2010 EX[DB] dated 15-4-10 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(Excise Appeal Branch)

Copy to :
1. Respondent
C.C.E. CHANDIGARH
PLOT NO 19, SEC 17-C, CHANDIGARH
2. Adv. / Consult
MR.SH S.L.CHOPRA&RAVI CHOPRA
CONNAUTHT CIRCUS, JALANDHAR CITY
3 C.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 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 (Haryana)
13 Office Copy
14 Guard file

16.M/S RAM DITTA MAL & SONS
TANDA ROAD, JALANDHAR CITY

17.M/S S.K. GUPTA BROTHERS
TANDA ROAD, JALANDHAR CITY

18. M/S MANI MAHESH METALS (P) LTD.
TANDA ROAD, JALANDHAR CITY

19. M/S S.K. STEEL CO.
TANDA ROAD, PREET NAGAR JALANDHAR CITY

20. M/S K.K. IRON STORE
TANDA ROAD, JALANDHAR CITY

21. TAX INDIA ONLINE. COM. (P) LTD.
UNIT NO. 1, 2ND FLOOR,
VASANT ARCADE, NELSON MANDELA ROAD,
VASANT KUNJ, N. DELHI-70

22. HON'BLE PRESIDENT.

Assistant Registrar
(Excise Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.

DIVISION BENCH

Excise Appeal No.5774 to 5779 of 2004

(Arising out of Order-in-Original No.55/CE/2004 dated 28.06.2004 passed by the Commissioner of Central Excise, Chandigarh)

Date of Hearing: 15.04.2010
Date of Decision: 15.04.2010

For approval and signature:

Hon'ble Mr. Justice R.M.S.Khandeparkar, President

Hon'ble Mr.Rakesh Kumar, 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.

1.M/s.Jug Lal Sat Narain — Appellant
2.M/s.Ram Ditta mal & Sons
3.Shri S.K.Gupta & Brothers
4.M/s.Mani Mahesh Metals Pvt.Ltd.
5.M/s.S.k.Steel Co.
6.M/s.K.K.Iron Store

Vs.

CCE, Chandigarh — Respondent

Present for the Appellant : Shri Ravi Chopra, Advocate
Present for the Respondent: Shri B.I.Soni, DR

CORAM: HON'BLE MR.JUSTICE R.M.S. KHANDEPARKAR, PRESIDENT
HON'BLE MR.RAKESH KUMAR, MEMBER (TECHNICAL)

Final **ORAL ORDER No. 202-207/10-Ex**

PER: JUSTICE R.M.S. KHANDEPARKAR

Since common question of facts and law arise in these appeals, they were heard together and are being disposed of by this common order.

2. The appellants herein are dealers and they were found to have issued invoices in favour of M/s.Asian Alloys Ltd., Mandi Gobindgarh in order to enable the said company to avail credit on the basis of those invoices without actually supplying the goods as per description under the said invoices. The fact that no goods were supplied alongwith said invoices and that the invoices had been issued by the registered dealers, and the company had fraudulently availed the credit on the basis of such invoices had been clearly established in the process of investigation. Consequently the proceedings were initiated against the said company, dealers herein alongwith some other dealers.

3. Learned Advocate appearing for the appellants submits that the appeals filed by other dealers were disposed of by the Tribunal under Final Order No.799-828/2009-EX dated 16.9.2009 whereby the penalty imposed against the dealers reduced to 10% of the penalty imposed on each of the dealers. Learned Advocate prays for reduction of the penalty to 10% of the penalty imposed on each of the dealers under the impugned order.

4. Learned Representative of the department does not dispute the fact that the said order of the Tribunal reducing penalty as claimed by the learned Advocate for the appellants. On specific query by the Tribunal as to whether the department challenge the said order, learned DR states that the records do not disclose any such challenge.

5. Considering the facts and circumstances of the case and also taking into consideration the final order No.799-828/2009-EX dated 16.9.2009 passed in relation to other dealers whereby the penalty has been reduced to 10% of the penalty imposed by the authorities below. The appeal is on very limited ground as stated above. The penalty is

reduced to 10% of the penalty imposed by the authorities below. The appeals are accordingly disposed of.

(JUSTICE R.M.S.KHANDEPARKAR)
PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

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