

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

Appeal No. E/5682/2004 - EX[DB]

Date . 05/05/2010

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

To :
C.C.E.RAIPUR
DHAMTARI ROAD, TIKRAPARA,RAIPUR
492001

C.C.E.RAIPUR

M/S PCC POLE FACTORY,CSEB

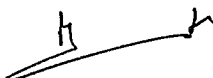
Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 222/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

2010 EX[DB] dated 28-4-10


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S PCC POLE FACTORY,CSEB

BHILAI-3 DISTT.DURG C.G

2. Adv. / Consult

NONE

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 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

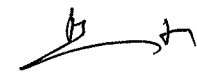
11 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar,Satellite Road,Ahmedabad-15

12 LAWCRUX Advisors Pvt Ltd, LAW House.1-8,Sector - 10, Faridabad 121003 (Haryana)

13 Office Copy

14 Guard file

15.HON'BLE PRESIDENT.


Assistant Registrar
(Excise Appeal Branch)

16. Tax India Online.Com (P) Ltd.
Unit No.1, 2nd Floor, Vasant Aracade, Nelson Mandela Road,
Vasant Kunj, New Delhi-70

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi.

Date of hearing/decision: 28.04.2010

For approval and signature:

Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Shri 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?	See
4	Whether Order is to be circulated to the Departmental authorities?	Yes

Excise Appeal No. 5682 of 2004 with C.O. No. 171 of 2006
[Arising out of Order-in-Appeal No. 182-183/RPR-II/2004 dated 24.8.2004 passed by the Commissioner (Appeals), Customs and Central Excise, Raipur].

CCE, Raipur

...Appellants

Vs.

M/s P.C.C. Pole Factory

...Respondent

Appearance: Rep. by Sh. R.K. Verma, DR for the appellant.
None for the respondent.

Coram: Hon'ble Sh. Justice R.M.S. Khandeparkar, President
Hon'ble Sh. Rakesh Kumar, Member (Technical)

FINAC Oral order No. 222/AB-EX

Per: Shri Justice R.M.S. Khandeparkar:

Heard the learned DR for the appellant. None present for the respondent though service of notice.

2. The appeal arises from order dated 24.08.2004 passed by the Commissioner (Appeals) disposing the appeal which was filed by the respondent herein.

3. The dispute relates to the assessable value of the product. However, it is apparent from the record and the finding arrived at by the Commissioner (Appeals) that there was no final adjudication by the authority inasmuch as the assessment of duty was provisional and the fact that there was the bond executed under Rule 9B of the Central Excise Rules, 1944 and the same was renewed ^{is also} ~~was~~ not in dispute. In these circumstances, we find it too premature to interfere in the matter and hence, we dismiss the appeal.

[Justice R.M.S. Khandeparkar]
President

[Rakesh Kumar]
Member [Technical]

/Pant/