

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

Date 07/05/2010

Appeal No. E/1312/2006 - EX[DB]

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

To :
C.C.E. LUDHIANA
CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)
C.C.E. LUDHIANA

Appellant

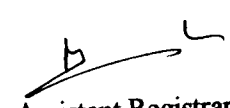
Vs

Respondent

M/S PUNJBROTHERS LTD.

2010 EX[DB] dated 30-4-10

I am directed to transmit herewith a certified copy of Final order No. 238/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S PUNJ BROTHERS LTD.

UNIT-II, VILAGE- KANECH, G.T. ROAD, SAHNEWAL, LUDHIANA

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

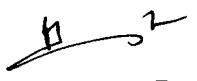
10 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

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 (Harvana)

13 Office Copy

14 Guard file


Assistant Registrar
(Excise Appeal Branch)

15. Tax India Online.Com (P) Ltd.

Unit No.1, 2nd Floor, Vasant Aracade, Nelson Mandela Road,
Vasant Kunj, New Delhi-70

Punj Brothers

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

Excise Appeal No.E/1312/2006-Ex

[Arising out of Order-in-Appeal No.81/CE/APPL/Chd/06 dated 31.1.2006 passed by the Commissioner (Appeals), Ludhiana].

Date of Hearing:28.4.2010

Date of Decision: 28.4.2010

For approval and signature:

Hon'ble Dr.Chittaranjan Satapathy, Technical Member
Hon'ble Mr.D.N.Panda, Judicial Member

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?	Yes
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

Commissioner of Central Excise, Ludhiana ...Appellant

Vs.

M/s. Punj Brothers Ltd. ... Respondents

Present for the Appellant :Shri. Sumit Kumar, DR &
Shri Fateh Singh, DR

Present for the Respondent :None

Coram:Hon'ble Dr.Chittaranjan Satapathy, Technical Member
Hon'ble Mr.D.N.Panda, Judicial Member

Final **ORDER NO. 238/10-Ex. DATED:28.4.2010**

PER: Dr.Chittaranjan Satapathy

The respondents are not present despite notice. Heard the Id. DR. The impugned order has been passed by the Lower Appellate Authority dropping the penalty on the sole ground that the duty amount has been deposited before the issue of show cause notice. Such a ground for dropping the penal

proceeding is not valid ^{any} longer in the light of the subsequent decision of the Hon'ble Supreme Court in the case of Union of India vs. Dharamendra Textile Processors reported in 2008 (231) ELT 3 (SC) . As such, we set aside the impugned order and remand the appeal to the Lower Appellate Authority for fresh decision in the light of the cited case law, taking into account the ground of appeal advanced by the Department and after affording reasonable opportunity of hearing to the respondents. The Department's appeal is, thus, allowed by way of remand.

(Pronounced in the Open Court)

(DR.CHITTARANJAN SATAPATHY)
TECHNICAL MEMBER

(D.N.PANDA)
JUDICIAL MEMBER

Anita