

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

Appeal No. E/1020/2005-1024/2005 - EX[DB]

Date 07/05/2010

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

To :
C.C.E. MEERUT II
OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI
ROAD, MEERUT (UP)
C.C.E. MEERUT II

M/S DHAMPUR SUGAR MILLS

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 265-269/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

2010 EX[DB] dated 29-4-10


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S DHAMPUR SUGAR MILLS

DHAMPUR, DISTT. BIJNORE (UP)

2. Adv. / Consult *SH. ATUL GUPTA, ADV.,
B-1/1289A, VASANT KUNJ,
N. DELHI - 70*

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

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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)

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Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
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Assistant Registrar
(Excise Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

E/Appeal Nos.1020-1024/05-Ex(Br)

(Arising out of order in appeal No.318-322/CE/MRT.II/04 dated 16.12.04 passed by the Commissioner of Central Excise(Appeals), Meerut-II)

CCE, Meerut-II

Applicant

Vs

M/s Dhampur Sugar Mills

Respondent

Appeared for Appellant : Shri Anil Khanna, DR
Appeared for Respondent : Shri Atul Gupta, Advocate

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

Date of Hearing: 23.4.2010

Final Order No. 265-269 /2010- 8x

Per Dr. C. Satapathy:

Heard both the sides.

2. All these 5 appeals arise from a single order in appeal. We find that the lower Appellate Authority has remanded the matter to the Original Authority for re-quantifying the loss^{and} for taking further action, if necessary.

3. The Department is aggrieved by the fact that the lower Appellate Authority has extended the benefit of condonation on account of storage loss upto 2%.

4. We find that the Larger Bench of the Tribunal in the case of CCE, Chennai Vs. Bhuwalka Steel Industries Ltd reported in 2010 (249) ELT 218 (L.B) has considered the question of loss on various counts ^{has} and laid down the guidelines to consider the losses. Accordingly, while agreeing that the matter should be sent to the

Original Authority, we direct the Original Authority to follow the guidelines laid down in the Larger Bench order cited above and ^{to} decide the matter afresh after giving a reasonable opportunity of hearing to the respondent. All the 5 appeals are allowed in the above terms modifying the impugned order as indicated above.

(Order dictated and pronounced in the open Court).

(Dr. Chittaranjan Satapathy)
Technical Member

(D.N. Panda)
Judicial Member

MPS*