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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/749 /2005-750 /2005 - EX[DB] Date 11/08/2010

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

To :
C.C.E. JAIPUR II
N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.
C.C.E. JAIPUR II Appellant

Vs

M/S SHREE RAJASTHAN TEXCHEM LTD Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 531 - 532/ 2010 EX[DB] dated 04.08.2010 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 SHREE RAJASTHAN TEXCHEM LTD
   SIMALWARA
   ROAD, DUNGARPUR (RAJASTHAN)
2. Adv. / Consult
   MR.BIPIN GARG
   B-1/1289,A-VASANT KUNJ, NEW DELHI
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 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
16. HON'BLE PRESIDENT

Assistant Registrar
(Excise Appeal Branch)

17.M/S SHREE RAJASTHAN SYNTEX LTD
SIMALWARA ROAD, DUNGARPUR (RAJASTHAN)

THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/ Decision:04.08.2010

Appeals Nos.E/749-750 of 2005-Excise (Branch)

(Arising out of common Order-in-Appeal No.785-786(RM)CE/JP-II/2004 dated 15.12.2004 passed by the Commissioner of Central Excise (Appeals-II), Jaipur).

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 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

CCE, Jaipur-II **Appellants**

Vs.

M/s. Shree Rajasthan Texchem Ltd. **...Respondent**

Appearance: Shri Sunil Kumar, DR appeared for the appellants.
Shri Bipin Garg, Advocate appeared for the respondent/Deptt.

CORAM:**Hon'ble Shri Justice R.M.S. Khandeparkar, President**
Hon'ble Shri Rakesh Kumar, Member (Technical)

FINAL Order No. 531-532/10-EX /Dated:04.08.2010

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

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

2. We have heard ld. DR and ld. Advocate for the appellant and respondent respectively.

3. This appeal arises from common order passed by the Commissioner (Appeals), Jaipur on 15.12.2004 whereby the appeal filed by the Department against the order passed by the Original Authority has been dismissed. The Original Authority by its order dated 9.8.2003 had sanctioned the refund claim but had ordered the amount to be credited to the Consumer Welfare Fund on the ground that the respondent had failed to produce any evidence to establish that the duty incidence had not been passed on to the consumers.

4. The only ground on which the impugned order is sought to be challenged is that the authorities below failed to take into consideration the changes in law brought about on account of difference in the concept of transaction value introduced after 1.7.2000 in spite of the fact that the periods in respect of which the refund claimed was subsequent to 1.7.2000.

5. The refund claim in one matter was for Rs.5,845/- and in another matter was for Rs.12,434/-.

6. Taking into consideration the fact that the amount in both the matters taken together is less than Rs.25,000/- and in any case ordered to be credited to the Consumer Welfare Fund ~~will~~ we do not find any justification for interference in the impugned orders. The appeals are, therefore, rejected.

[Justice R.M.S. Khandeparkar]
President

[Rakesh Kumar]
Member [Technical]

Ckp.