

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

Appeal No. E/636 /2005 - EX[DB]

Date 16/08/2010

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

To :
C.C.E. CHANDIGARH
C.R. BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH 160017
C.C.E. CHANDIGARH

M/S G.C INDUSTRIES

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 610/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

2010 EX[DB] dated 10-8-10


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S G.C INDUSTRIES

70, INDL. AREA, PAONTA SAHIB, DISTT. SIRMOUR (H.P)

2. Adv. / Consult

SH. PRAVEEN MAHAJAN, ADV., NO VAKALATNAMA IN THE FILE
CIO RESPONDENT

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 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)

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

Date of Hearing/ Decision:10.08.2010

Appeal No.E/636 of 2005-Excise (Branch)

(Arising out of Order-in-Appeal No.771/CE/CHD/2004 dated 30.11.2004 passed by the Commissioner of Central Excise (Appeals), Chandigarh).

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?

: Sen

4. Whether Order is to be circulated to the Departmental
authorities?

: Y

CCE, Chandigarh

Appellants

Vs.

M/s. G.C. Industries

...Respondent

Appearance: Shri Nitin Mahajan, DR appeared for the appellant/Deptt.
Shri Praveen Mahajan, 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. 610/10-Ex./Dated: 10.08.2010

Per Shri Justice R.M.S. Khandeparkar:

Heard the ld. DR for the appellants and the ld. Advocate for the respondent.

2. The ld. Advocate for the respondent has placed on record copy of the order dated 13.04.2005 passed in Appeal No.E/4573/04-NB (C), whereby the appeal filed by the Department against the correctness of the order, which is also under challenge in this appeal, has been rejected. The present appeal relates merely to the issue of penalty. Once on merits, the matter has already been disposed of, in favour of the assessee, the question of penalty does not arise at all.

3. Being so, in view of the order passed in Appeal No.E/4573/04-NB (C) on 13.04.2005, the challenge in the present appeal does not survive and hence the appeal is liable to be dismissed in limini. Accordingly, while taking the copy of the order dated 13.04.2005 on record, the present appeal is dismissed.

[Justice R.M.S. Khandeparkar]
President

[Rakesh Kumar]
Member [Technical]

Ckp.