

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

Appeal No. E/1569/2005 - EX[DB]

Date 29/10/2010

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

To :
M/S BURMAN LABORATORIES PVT.LTD.
101 MAKSI INDUSTRIAL AREA MAKSI DISTT
SHAJAPUR
M/S BURMAN LABORATORIES PVT.LTD.

Appellant

Vs

Respondent

C.C.E.INDORE

I am directed to transmit herewith a certified copy of **Final order No. 730/**
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

2010 EX[DB] dated 21-10-10


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E.INDORE

P.B.NO-10 MANIK BAGH PALACE INDORE M.P

2. Adv. / Consult

MR.V. LAXMIKUMARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

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

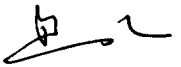
11 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar.Satellite Road.Ahmedabad-15

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

13 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070

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Assistant Registrar
(Excise Appeal Branch)

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

COURT No. II

CENTRAL EXCISE APPEAL NO. 1569 OF 2005-Ex

(Arising out of Order-in-Appeal No. 40/CE/IND/APPL-II/2005 dated 31.01.2005 passed by the Commissioner (Appeals), Customs & Central Excise, Indore)

M/s. Burman Laboratory Pvt. Ltd., Appellants
Reptd. By Shri B.L. Narasimhan, Advocate
Versus

CCE, Indore Respondent
Rept. By Shri Virendra Kumar Chaudhary, SDR

Date of Hearing/decision: 29th September, 2010

Coram: Hon'ble Shri D.N. Panda, Judicial Member;
Hon'ble Shri Rakesh Kumar, Technical Member

FINAL ORDER NO. 730/10-Ex DATED

Per D.N. Panda:

Preliminary record shows that the duty burden was borne by the consumer and there was an internal arrangement between the job worker and the raw material supplier for settlement of their accounts through credit notes. When it is undisputable that internal arrangement shall not be a factor for claim of refund the appeal stands disposed off following the decision in the

case of S.Kumar's Ltd. vs. CCE, Indore reported in 2003
(153) ELT 217. *Consequently, appeal is dismissed*

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RK