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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/3257/2007&3258/2007 - EX[DB] WITH E/S/2910 +2911/2007-EX   Date 14/12/2010

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

To :
M/S HINDUSTAN PETROLEUM CO. LTD.
NEAR 10C REFINERY, BAHOLI, PANIPAT
M/S HINDUSTAN PETROLEUM CO. LTD.

Appellant
Vs
Respondent

C.C.E. ROHTAK   STAY ORDER NO.965-966/2010-EX

I am directed to transmit herewith a certified copy of **Final order No. 823-824 2010 EX[DB]** dated 07-12-10 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(Excise Appeal Branch)

Copy to :
1. Respondent
   C.C.E. ROHTAK
   SCO NO,6 SECTOR 1, ROHTAK.
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 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)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing/decision: 7.12.2010

Stay Applications Nos.2910 & 2911 of 2007 in
Central Excise Appeals Nos. 3257 & 3258 of 2007

Arising out of the order in appeal No.453-455/KKG/RTK/2007 dated 8.10.2007 passed by the Commissioner (Appeals), Central Excise, Rohtak.

M/s Hindustan Petroleum Corporation Ltd. ... Appellants

Vs.

C.C.E., Rohtak .... Respondent

Appearance:

Shri Ravi Raghvan, Advocate for the appellants
Shri V.Chaudhary, Authorized Departmental Representative (SDR) for the Revenue

Coram: Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Shri Rakesh Kumar, Technical Member

STAY Order No. 965-966/10-EX

Per Shri Justice R.M.S. Khandeparkar:

As we propose to dispose of the appeals finally, the stay applications are disposed of without insisting for any deposit.

(Justice R.M.S. Khandeparkar)
President

(Rakesh Kumar)
Technical Member

scd/

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing/decision: 7.12.2010

Central Excise Appeals Nos. 3257 & 3258 of 2007

Arising out of the order in appeal No.453-455/KKG/RTK/2007 dated 8.10.2007 passed by the Commissioner (Appeals), Central Excise, Rohtak.

For Approval and Signature:

Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Shri Rakesh Kumar, Technical Member

1	Whether Press Reporter 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 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

M/s Hindustan Petroleum Corporation Ltd. ... Appellants

Vs.

C.C.E., Rohtak .... Respondent

Appearance:

Shri Ravi Raghvan, Advocate for the appellants
Shri V.Chaudhary, Authorized Departmental Representative (SDR) for the Revenue

Coram: Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Shri Rakesh Kumar, Technical Member

FINAL Order No. 823-824/10-EX

Per Shri Justice R.M.S. Khandeparkar:

Heard the Advocate for the appellants and the DR for the respondent. The issue involved in the matter is as to whether the appellants are liable to pay excise duty on the storage tank manufactured by them through job workers for supply to their retail outlet. The Advocate for the appellants drawing our attention to the decision in the matter of Indian Oil Corporation Ltd. vs. C.C.E., Rohtak reported in 2010 (233) ELT 324 submitted that the issue is squarely covered by the said decision and there being no factual discrepancy in the facts of Indian Oil Corporation's case and that with the appellants case.

2. There is no dispute that the facts of the case in hand and those of Indian Oil Corporation Ltd. are similar and considering the same, the matter is squarely covered by the said decision of the Tribunal in Indian Oil Corporation Ltd. case. Accordingly, for the reasons stated in the said decision in Indian Oil Corporation Ltd. case, the issue is answered in favour of the appellants and for the reasons disclosed in the judgment, the impugned order is hereby quashed and is set aside with consequential relief.

(Justice R.M.S. Khandeparkar)
President

(Rakesh Kumar)
Technical Member

scd/