

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

Appeal No. E/112 /2009 – SM[BR]

Date 16/11/2010

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

To :  
C.C.E ALLAHABAD

38,M.G.MARG, CIVIL LINES, ALLAHABAD

C.C.E ALLAHABAD

M/S INDIAN OIL CORPORATION LTD.

Appellant

Vs  
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 1257 / 2010 –SM[BR]** dated 2.11.2010  
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

  
Assistant Registrar  
(SM Appeal Branch)

**Copy to :**

1. Respondent

M/S INDIAN OIL CORPORATION LTD.

ALINAGAR, MUGHALSARAI, CHANDAUALI, (U.P.)

2. Adv. / Consult

NONE:-----

3 S.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

14 Office Copy

15 Guard file

  
Assistant Registrar  
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX  
APPELLATE TRIBUNAL, NEW DELHI  
PRINCIPAL BENCH, COURT NO. IV**

**Excise Appeal No. 112 of 2009-SM(BR)**

[Arising out of Order-in-Appeal No. 83/CE/Alld /2008 dated 16.10.2008  
passed by the Commissioner of Central Excise (Appeals), Allahabad.]

**For approval and signature:**

Hon'ble Mr. Ashok Jindal, Member (Judicial)

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1. Whether Press Reporters may be allowed to see :  
the Order for publication as per Rule 27 of the  
CESTAT (Procedure) Rules, 1982?
  2. Whether it should be released under Rule 27 :  
of the CESTAT (Procedure) Rules, 1982 for  
publication in any authoritative report or not?
  3. Whether Their Lordships wish to see the fair :  
copy of the Order?
  4. Whether Order is to be circulated to the :  
Departmental authorities?
- 

Commissioner of Central Excise,  
Allahabad

Appellants

Vs.

M/s. Indian Oil Corpn. Ltd.

Respondents

**Appearance:**

Shri S.K. Bhaskar, DR for the Appellants

None for the Respondent

Date of Hearing /decision: 2.11.2010

*final*

**ORAL ORDER NO. 1257/2010 SM (BR)**

**Per Ashok Jindal:**

Revenue has filed this appeal against the order passed in the case of M/s. Indian Oil Corporation.

2. Learned DR filed the copy of the letter *issued by* the Committee on Disputes who has declined the permission to the Revenue stating *that* not to pursue the appeal against the impugned order.

3. Learned DR further submits that he has received this communication from Joint Commissioner of Revenue, Central Excise, Allahabad and he will confirm the jurisdictional Commissionerate whether they further want to pursue the appeal or not. *as the denial is not on merit,*

4. Heard.

5. Considering the fact that the Committee on Disputes has already declined permission for filling this appeal before this Tribunal, I do not find any merit in the arguments of the learned DR that he will seek the clearance from the concerned Commissionerate whether they want to continue or not. Accordingly, the appeal is rejected as COD clearance has been denied to them .

( Ashok Jindal )  
Member(Judicial)