

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/2241 - 2242 / 2008 -SM[BR]

Date 01/12/2010

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

To :

1. M/S UNICHEM LABORATORIES LTD.
2. M/S UNICHEM LABORATORIES LTD.
C-31 & 32, INDL. AREA, MEERUT ROAD,
GHAZIABAD.

M/S UNICHEM LABORATORIES LTD.

Appellant

Vs

C.C.E. GHAZIABAD

Respondent

I am directed to transmit herewith a certified copy of **Final order No. 1320 -1321 / 2010-SM[BR]** dated 18.11.2010 passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E. GHAZIABAD

C.G. O. COMPLEX-II, KAMLA NEHRU NAGAR, GHAZIABAD 201302

2. Adv. / Consult

MR. RAJESH CHHIBBER

FA/9, NEW KAVI NAGAR, GHAZIABAD

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. III**

Excise Appeal No. 2241 of 2008-SM(BR)

[Arising out of Order-in-Appeal No. 125-CE/GZB/2008 dated 10.6.2008
passed by the Commissioner of Central Excise, Ghaziabad]

Excise Appeal No. 2242 of 2008-SM(BR)

[Arising out of Order-in-Appeal No. 124-CE/GZB/2008 dated 10.6.2008
passed by the Commissioner of Central Excise, Ghaziabad]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

1. Whether Press Reporters may be allowed to see :
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982?

NO

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?

See

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

NO

M/s. Unichem Laboratories Ltd.

Appellants

Vs.

Commissioner of Central Excise
Ghaziabad

Respondent

Appearance: Shri Rajesh Chhibber, Advocate for the Appellants
Shri K.P. Singh, SDR for the Respondent

Date of Hearing/decision : 18.11.2010

Final

ORAL ORDER NO. 1320 - 1321 / 2010 SM (Br)

Per M. Veeraiyan:

Heard both sides.

2. I find that the disputed amount involved in Appeal No. 2241 is only Rs.33,709/- relating to period 2004-2006 and the disputed amount involved in Appeal No. 2242 is only Rs.14,063/- relating to the period 2004-2006.
3. The orders of the authorities have been passed on the basis of findings on the facts.
4. Considering the nature of dispute, I hold that these two appeals need not be admitted in terms of proviso to section 35B(1) of Central Excise Act as the disputed amount in each case does not exceed Rs.50,000/-.
5. Appeals are rejected as not maintainable.

(M. Veeraiyan)
Member(Technical)

SS