

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/3053/2010 – SM[BR] E / STAY / 2828 / 2010-SM[BR]

Date 07/12/2010

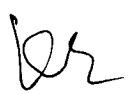
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S ANAND METAL WORKS.
F-49, BS ROAD IND. AREA GHAZIABAD.
M/S ANAND METAL WORKS.

C.C.E. GHAZIABAD

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 1352/2010-SM[BR]&S/620/2010 dated 26.11.2010 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

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15 Guard file


Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
Single Member Bench

E/Stay/2828/10 in Appeal No.E/3053/2010-SM

Date of Hearing/Decision: 26.11.2010

M/s.Anad Metal Works

Appellant

Vs.

CCE, Ghaziabad

Respondent

Present for the Appellant : Shri Rajesh Chhibber, Advocate
Present for the Respondent: Shri R.K.Gupta, SDR

Coram:

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

Final

ORDER No.

*1352/2010 SM(Br) &
S-620/2010 SM(Br)*

PER: M.VEERAIYAN

Heard both sides on the stay petition.

2. I find that the dispute relates to the redemption fine of Rs.6,000/- and penalty of Rs.5,000/-. Considering the nature of dispute *and* the amounts involved, I hold that this appeal need not be admitted in terms of proviso to Section 35B. The appeal is therefore dismissed as not maintainable. The stay petition is also disposed of.

(Dictated and Pronounced in the open court)

**(M.VEERAIYAN)
MEMBER (TECHNICAL)**

mk