

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

Appeal No. E/1898/2005 - EX[DB]

Date 27/10/2010

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

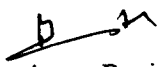
To :
M/S KISHAN SAHKARI CHINI MILLS LTD.
SATHION DISTT.AZAMGARH U.P.
M/S KISHAN SAHKARI CHINI MILLS LTD.

C.C.E ALLAHABAD

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 737/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

2010 EX[DB] dated 20-10-10


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E ALLAHABAD

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

2. Adv. / Consult

MR.RAJESH RANJAN

A-11, BASEMENT, CHITRANJAN PARK, NEW DELHI-110019

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

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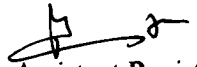
11 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar.Satellite Road.Ahmedabad-15

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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. 1898 OF 2005-Ex

(Arising out of Order-in-Appeal No. 14/CE/ALLD/2005 dated 17th February, 2005 passed by the Commissioner (Appeals), Central Excise, Allahabad)

M/s. Kishan Sahkari Chini Mills Ltd., Appellants
None

Versus

CCE, Allahabad Respondent
Rept. By Shri Nitin Anand, 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. 737 / 10-EX DATED

Per D.N. Panda:

None present for the appellants.

2. The appellants being unsuccessful before the learned first appellate authority came in appeal before the Tribunal. The controversy in this appeal is as to why the stock of molasses allowed to be stored in the Katcha pit was cleared by the appellants without payment of Central Excise duty.

3. Learned first appellate authority at page 12 of the appellate order found that the examination by department proved that there was no stock of molasses in katcha pit while record exhibits the ^{Stock} quantum. When there was no physical existence of the goods exhibited by the case record the duty demand arise for clearance of goods. Learned Commissioner (Appeals) examined the issue elaborately from para 12 to para 14 of the order and also held that failure of the assessee to ^{pursue} ~~to extend~~ its case invited ex-parte proceedings. Considering that there was no violation of principle of natural justice he held that adjudication was in accordance with law and dismissed the appeal of the assessee.

4. No one is present today on behalf of the assessee to explain their case for rebuttal of the decision of the first appellate authority. For no consciousness to pursue the appeal, the assessee has to suffer the consequences of adjudication ^{which is merited from para-3 above.} Accordingly, we dismiss the appeal.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RK