

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/853 /2008-854 /2008 – SM[BR]

Date 22/07/2010

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

To :
M/S VARDHMAN CHEMTECH LTD.UNIT-II,
VILLAGE NIMBUA,P.O.RAMPUR SAINI,DERABASSI.
M/S VARDHMAN CHEMTECH LTD.UNIT-II,

Appellant

Vs

Respondent

C.C.E. CHANDIGARH

I am directed to transmit herewith a certified copy of Final order No. 794 – 795 / 2010 –SM[BR] dated 19.7.2010 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. CHANDIGARH

C.R. BUILDING, PLOT NO. 19, SECTOR 17-C, CHANDIGARH 160017

2. Adv. / Consult

MR.JOY KUMAR

FLAT NO 261/1, SEC 45-A, CHANDIGARH.

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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Assistant Registrar
(SM Appeal Branch)

2. M/S VARDHMAN CHEMTECH LTD. UNIT-II,
VILLAGE NIMBUA,P.O.RAMPUR SAINI,DERABASSI.

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

Date of Hearing/Decision:14.07.2010

Excise Appeal No.E/853-854/08 -SM

[Arising out of Order-in-Appeal No.70-71/CE/CHD/2008 dated 23.01.2008 passed by the Commissioner (Appeals), Chandigarh].

M/s. Vardhman Chemtech Ltd.

...Appellant

Vs.

CCE, Chandigarh

... Respondent

Present for the Appellant :None

Present for the Respondent:Shri.I. Baig, DR

Coram: HON'BLE MR.DN.PANDA, JUDICIAL MEMBER

Final **ORDER NO. 794-795/2010 SM(BY)** **DATED:14.07.2010**

PER: D.N.PANDA

The appellant is not present today, although notice has been served. The appellant was not present on 9.2.10 also. However, noticing that the matter shall be decided on the basis of decision in Vandana Global judgement of Larger Bench, the matter was adjourned, directing Registry to issue notice. In the meantime, the decision of Larger Bench in Vandana Global case has come up. In absence of appellant it would ^{not} be proper to decide the matter ex-parte ^{applying above Judgment} so that it shall not prejudice the appellant. Therefore, the matter is remanded to the Id. Adjudicating Authority to grant opportunity of hearing to the appellant and decide the issue on the basis of ratio laid down

in Vandana Global case. It would be pertinent to mention that this appeal has been filed for very small amount of Rs.3,960/-. But the matter having been coming on board ^{repeatedly} for disposal that is not dismissed although that is an appeal for a negligible amount. It would be proper in future for Revenue to mention the negligible appeals for dismissal in limine to prevent abuse of process of law. The matter, thus, stands remanded to Id. Adjudicating Authority as directed above for fresh adjudication on the basis of Vandana Global's judgment.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita