

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/1047/2010 – SM[BR] E / STAY / 1094 / 2010-SM[BR]

Date 16/08/2010

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

To :
M/S. U G SUGAR & INDS. LTD.

SEOHARA, BIJNORE.

M/S. U G SUGAR & INDS. LTD.

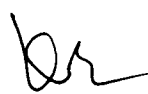
C.C.E. MEERUT II

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 872/2010-SM[BR]&S/341/2010 dated 6.8.2010 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. MEERUT II

OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI ROAD, MEERUT (UP)

2. Adv. / Consult

MR.KAMALJEET SINGH

J-144, PATEL NAGAR -I, 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)

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

Date of Hearing/Decision:06.08.2010

Excise Stay Appn. No. E/S/1094/10-SM in
Excise Appeal No.E/1047/10-SM

[Arising out of Order-in-Appeal No. 07-08/CE/MRT-II/2010 dated
27.01.2010 passed by the Commissioner(Appeals), Meerut-II].

M/s.U.G. Sugar & Indus. Ltd.

...Appellant

Vs.

CCE, Meerut-II

... Respondent

Present for the Appellant :None

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

Coram: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

Final **ORDER NO.** 872/2010 SM(BX) 4 **DATED:06.08.2010**
PER: D.N.PANDA S-341/2010 SM(BX)

None present for the respondent. While Ld. Adjudicating Authority has taken pain to pass an order comprising nearly ten pages and discussed the items in question threadbare in different paragraphs, there is nothing reasoned and speaking order passed by the Id. Commissioner (Appeals). The first appellate order is reproduction of grounds of appeal demonstrating no examination of material facts with evidence. Such a cryptic order shall not be ^{able to meet} judicial scrutiny, for which dispensing the pre-deposit, appeal is remanded to the Id. Appellate authority to examine the point in controversy, material facts involved in that, evidence both ^{for} ~~fair~~ and against

the point in controversy, reasons of decisions and his decision to make the order reasoned and speaking. It would be proper to mention that Apex Court ^{having} ~~being~~ given guidelines in the case of Joint Commr. of Income Tax, Surat vs. Saheli Leasing & Industries Ltd. reported in 2010 (253) E.L.T. 705 (S.C.) ^{as} to the manner how controversy should be resolved, ~~it~~ it would be proper on the part of the Id. Appellate authority to go through the guidelines of the Apex Court and pass proper order to do justice to both sides. It would be preferable that the matter should be taken up within two months of receipt of this order and notice be issued to the appellant for claiming its defence, ~~Granti~~ - fair opportunity of hearing. The matter should be disposed to bring the litigation to an end.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita