

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

Date 17/08/2010

Appeal No. E/1306/2008 – SM[BR]

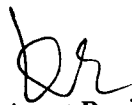
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C.E. LUCKNOW
7-A, ASHOK MARG, LUCKNOW.
C.C.E. LUCKNOW

Appellant
Vs
Respondent

M/S GOVIND SUGAR MILLS

I am directed to transmit herewith a certified copy of Final order No. 880 / 2010 –SM[BR] dated 30.7.2010
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S GOVIND SUGAR MILLS

AIRA ESTATE, DISTT- LAKHIMPUR KHERI(UP)

2. Adv. / Consult

NONE;-----

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

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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)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram,
NEW DELHI**

COURT No. II

**CENTRAL EXCISE APPEAL NO. 1306 OF 2008-SM
AND E/C.O. NO. 331 OF 2008-SM**

[Arising out of Order-in-Appeal No. 37-CE/LKO/2008 dated 18.03.2008 passed by the Commissioner (Appeals), Central Excise & Service Tax, Lucknow]

CCE, Lucknow

Appellant

Reptd. by Shri R.K. Gupta, SDR

Versus

M/s. Govind Sugar Mills

Respondent

None

Date of Hearing/decision: 30th July, 2010

Coram: Hon'ble Shri D.N. Panda, Judicial Member

FINAL ORDER NO.

DATED

880/2010 SM (BY)

Per D.N. Panda:

None is present for the respondent. Nor there is any application for adjournment.

2. Revenue is in appeal against the order of the Commissioner (Appeals) wherein the learned first appellate authority waived the penalty ^{that was} imposed on the respondent by the adjudicating authority in respect of Cenvat credit wrongly availed on welding electrodes. Learned D.R. relied upon the decision of the Tribunal in the case of Vikram Cement Ltd. vs. CCE, Indore, reported in 2009 (242) ELT 545 (Tri. - Del.).

3. In view of the debatable question of law involved, waiver of penalty is justified and accordingly revenue's appeal is dismissed.

In view of above order cross objection is also disposed off.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

RK