

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/2250/2008 – SM[BR]

Date 19/08/2010

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

To :
C.C.E. JAIPUR I

N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.

C.C.E. JAIPUR I

Appellant

Vs
Respondent

M/S FARADAY ELECTRICALS PVT. LTD.,

I am directed to transmit herewith a certified copy of Final order No. 898 / 2010 –SM[BR] dated 11.8.2010
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S FARADAY ELECTRICALS PVT. LTD.,

H-1016, ROAD NO.14, VKI AREA, JAIPUR (RAJ.)

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

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

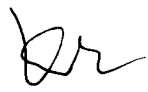
11 Easy Service Tax Online Dot Com Pvt.Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

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
NEW DELHI

COURT NO. II

Excise Appeal No. 2250 of 2008-SM

(Arising out of Order-in-Appeal No. 181(DK)CE/JPR-I/2008 dated
1.9.2008 passed by Commissioner (Appeals), Central Excise, Jaipur)

CCE, Jaipur

Appellant

Vs.

M/s Faraday Electricals Pvt. Ltd.

Respondent

Appearance :

Appeared for Appellant : Shri S.R. Meena, DR

Appeared for Respondent: None

Date of Hearing: 5.8.2010

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

find Order No. 898/2010 SM(Br) dated.....

Per D.N. Panda:

None present for the respondent.

2. Ld. DR Shri Meena submits that probably Id. Commissioner
(Appeals) had allowed the appeal of the respondent without having
advantage of reading the judgement of the Apex Court in the case

of **CCE Vs. SKF India Ltd.** reported in 2009 (239) ELT 385. Therefore he submits that if the matter is re-examined in the light of decision of the Apex Court, Revenue may not be aggrieved.

3. Heard Id. DR. Considering the submission is very fair and also law being laid down by the Apex Court, the matter is sent back to the Id. Appellate Authority to re-examine the issue in the light of the Apex Court's judgement and come to appropriate conclusion. Accordingly, impugned order is set aside.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM