

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/1077/2009 – SM [BR]

Date 13/04/2011

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

To :
M/S K.P.FRAGRANCES LTD.

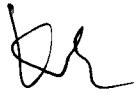
C/O VIRENDRA SENGAR, B-33, MINAL RESIDENCY,
J.K.ROAD, BHOPAL-462023
M/S K.P.FRAGRANCES LTD.

Appellant
Vs
Respondent

C.C.E BHOPAL

I am directed to transmit herewith a certified copy of **Final order No. 184 / 2011 –SM[BR]**
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**

dated 23.3.2011


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
C.C.E BHOPAL
HOSHANGABAD ROAD, 48,
ADMINISTRATIVE AREA, AREA
HILLS, BHOPAL (M.P.) 462011
2. Adv. / Consult **SHRI B.S. RAJESH AGRAJIT ADV.**
A-83, SADBHAWANA HOUSE(S/I)
PANDAV NAGAR DELHI-92.
3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd., No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17
8. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
9. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi -
10. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15
11. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10, Faridabad 121003 (Haryana)
12. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070
13. Office Copy
14. Guard file


Assistant Registrar
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
Court No.IV

E/Appeal No.1077/09-SM

(Arising out of order in appeal No.15/BPL/2009 dated 29.1.09 passed by
the Commissioner of Central Excise (Appeals), Bhopal)

Date of Hearing: 23.3.2011

For Approval and signature:

Hon'ble Mr.Mathew John, Technical Member

1. Whether Press Reporters may be allowed to see
The order for publication as per Rule 27 of the
CESTAT(Procedure) Rules, 1982?
2. Whether it would be released under Rule 27 of
the CESTAT (Procedure) rules, 1982 for
publication in any authoritative report or not?
3. Whether their lordships wish to see the fair
copy of the order?
4. Whether order is to be circulated to the
Department Authorities?

M/s K.P. Fragrances Ltd

Appellants

Vs

CCE, Bhopal

Respondent

Appeared for the Appellant: None

Appeared for the Respondent: Shri R.K. Gupta, SDR

Coram: Hon'ble Mr. Mathew John, Member (Technical)

final ORDER 184/2011 SM(B)

Per Mathew John:

This is a case where a lorry carrying gutka with the brand name of "Rajshree" was seized by Central Excise Officers of Raipur on 31-07-2007 under the reasonable belief that the excise duty payable on the goods were not paid. After investigations a Show Cause Notice was issued to the Appellant which was adjudicated by an order dated 12-08-08. The party went in Appeal to the Commissioner (Appeal) who decided the Appeal vide order dated 29-01-09. Aggrieved by the Order of Commissioner (Appeal) this appeal is filed before the Tribunal. The Appellant has already paid the duty amount and penalty under section 11AC of the Central Excise Act, under protest.

2. Today when the Appeal was called out, there was none present in the court to represent the Appellant. There was no communication seeking adjournment either. This Appeal was earlier called on 23-11-10 and on 06-01-11. On those two occasions also the Appellant was not present.

3. Thus it is seen that the Appellant is not interested in pursuing the Appeal. So this appeal is dismissed for non-prosecution.

(Pronounced in open court on 23-03-11)

(~~MATHEW~~ JOHN)
Member(Technical)