

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

Date 21/07/2011

Appeal No. E/503 /2009 – SM[BR]

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

To :
C.C.E. KANPUR
117/7, SARVODAYA NAGAR, KANPUR 208005.
C.C.E. KANPUR

Appellant
Vs
Respondent

**SHRI KAPIL VIZ, DIRECTOR OF M/S SHIVAM SPRING
PVT. LTD.**

dated 13.7.2011

I am directed to transmit herewith a certified copy of Final order No. 412 /2011-SM[BR]
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
SHRI KAPIL VIZ, DIRECTOR OF M/S SHIVAM SPRING PVT. LTD.
84/15, FAZAL GANJ, KANPUR.

2. Adv. / Consult

NONE:-----

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. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10, Faridabad 121003 (Harvana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file


Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
SINGLE MEMBER BENCH
Court-IV
Appeal No.E/503 of 2009-SM

Date of Hearing/Decision: 13.07.2010

(Arising out of Order-in-Appeal No.397-398/CE/APPL/KNP/2008
dated 14.11.08 passed by the CCE (A), Kanpur)

For approval and signature:

Hon'ble Mr.Ashok Jindal, Member (Judicial)

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 should 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 Departmental authorities?	

CCE, Kanpur

Appellant

Vs.

Shri Kapil Viz, Director of M/s.Shivam
Springs Pvt.Ltd.

Respondent

Present for the Appellant: Shri Fateh Singh,DR
Present for the Respondent: None

Coram: Hon'ble Mr.Ashok Jindal, Member (Judicial)

Final ORDER NO. 412/2011 SM(BV)

PER: ASHOK JINDAL

The Revenue is in appeal against the impugned order
dropping the penalty of Rs.10,000/- on the director of the company.
Considering that the amount is only Rs.10,000, therefore, I dismiss

the appeal as not maintainable as the amount involved is below
Rs.50,000/-.

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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