

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

Appeal No. E/2197/2009 & E/2250/2009 - EX[DB]
Assistant Registrar E/S/2271/09 & E/S/2336/09 & E/M/915/10-EX
C.E.S.T.A.T. New Delhi

Date 09/02/2011

To :
M/S GODAWARI POWER AND ISPAT LTD
PLOT NO 428/2, PHASE I, INDUSTRIAL AREA,
SILTARA, RAIPUR(CG)
M/S GODAWARI POWER AND ISPAT LTD

Appellant

Vs

Respondent

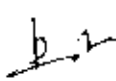
C.C.E. RAIPUR

MISC ORDER NO.132/2011-EX
STAY ORDER NO.241-242/2011-EX

I am directed to transmit herewith a certified copy of Final order No. 182-183/ 2011

EX[DB] dated 01-2-11

passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. RAIPUR

CENTRAL EXCISE BUILDING,
DHAMTARI ROAD, TIKRAPARA,
RAIPUR 492001.

2. Adv. / Consult

*SH BALVIR SINGH, ADV.,
46, ARADHANA CHANAKYAPURI
N. DELHI-*

3. C.D.R

4. Bar association, CESTAT, New Delhi

5. Director Publications, Customs, Excise, I.P. Estate, New Delhi

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. Deenarchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

9. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

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 (Harvana)

12. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070

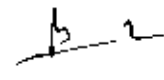
13. Office Copy

14. Guard file

15. *M/S. KANORIA SUGAR & GENERAL MANUFACTURING CO. LTD.,
A.B. ROAD, INDL. AREA, MAKSI, DIST. SHAJAPUR*

16. *CLE, INDORE*

17. *SH. L.P. ASTHANA, ADV.,
R-163, II ND FLOOR,
G.K. PART-1, N. DELHI-48*


Assistant Registrar

(Excise Appeal Branch)

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

Date of Hearing: 11.1.2011

Excise Stay Appn. No. E/S/2271/09 in
Excise Appeal No.E/2197/09

Godawari Power and Ispat Ltd.

...Appellant

Vs.

CCE, Raipur

... Respondent

Present for the Appellant :Shri Balvir Singh, Advocate
Present for the Respondent:Shri S.K. Panda, Jt. CDR &
Shri B.K. Singh D.R.

Excise Stay Appn. No.E/S/2336/09 in
Excise Appeal No.E/2250/09 &
Excise Misc. Appn. No. E/M/915/10

Kanoria Sugar & General Manufacturing Co. Ltd.

...Appellant

Vs.

CCE, Indore

... Respondent

Present for the Appellant :Shri L.P. Asthana, Advocate
Present for the Respondent:Shri B.K. Singh & Shri S.K. Panda, JCDR

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

Misc Order No. 132/2011-EX
STAY ORDER NO. 241, 242/11-EX DATED: 11.1.2011
Final Order No 182-183/2011-EX
PER: D.N.PANDA

Ld. Counsel submit that subject to leave of this Court,
the appellants having made application before the appropriate

authority below for consideration of their claim on cenvat credit in accordance with amended provisions made by Finance Act 2010. The appellants shall pursue their remedy before that authority and if they are aggrieved, they shall approach the Tribunal for remedy.

2. Having allowed the relief in similar matters in the past, we dispose the stay application and the appeal^{is} remanded to the Authority before whom the application stated in para-1 is pending.

4. Ld. Counsel further prays that the issues other than the cenvat credit aspect may also be dealt by the adjudication authority afresh, since the matter is remanded to that authority. We make it clear that there is no quarrel for exercise of jurisdiction for the adjudication of other issues covered by SCN afresh and we do not expressing~~ing~~ any opinion on those issues since remand of the matter is ordered.

5. M.A. is dismissed in Appeal No.E/2250/09 in view of the aforesaid order.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

Anita