

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

Appeal No. E/193 /2010 - EX[DB] WITH E/S/195/10-EX

Date 09/02/2011

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

To :
M/S INDIAN OIL CORPORATION LTD.
VILL. & P.O.-BAHOLI, DISTT. PANIPAT.
M/S INDIAN OIL CORPORATION LTD.

Appellant

Vs
Respondent

C.C.E. ROHTAK

STAY ORDER NO. 264/2011-EX

I am directed to transmit herewith a certified copy of Final order No. 189/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

2011

EX[DB] dated 04-2-11

hph

Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. ROHTAK
SCO NO,6 SECTOR 1, ROHTAK.

2. Adv. / Consult

MR.L.P. ASTHANA & MS REENA KHAIR

R-163, SECOND FLOOR, GREATER
KAILASH-1, NEW DELHI - 110 048.

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. Deeparchie 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

hph

Assistant Registrar
(Excise Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Excise Stay No. 195 of 2010 & Excise Appeal No. 193 of 2010

(Arising out of Order-in-Appeal No. 304/MA/RTK/2009 dated 27.10.2009 passed by the Commissioner of Central Excise (Appeals), Gurgaon)

M/s Indian Oil Corporation Ltd.

Appellant

Vs.

CCE, Rohtak

Respondent

Appearance

Appeared for Appellant : Shri L.P. Asthana, Advocate

Appeared for Respondent : Shri I. Baig, DR

Date of Hearing: 10.1.2011

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

STAY Order No. 264/2011-Ex dated.....
Final Order No 189/2011-Ex

Per D.N. Panda :

Although this matter was fixed for stay hearing, there is no dispute that the matter has been settled by Final Order No. 327/10-Ex. dated 6.5.2010 in favour of assessee. Revenue explains that

the said order is neither stayed nor reversed by any higher Court. The matter in controversy is whether IOC is liable to pay excise duty on storage tanks and pre-fabricated steel structures manufactured by job workers out of M.S. plates supplied by IOC, the appellant. It was held in the order referred to above that IOC is not the manufacturer for such goods. Consequently, dispensing the pre-deposit, we dispose the appeal and allow the same in favour of the appellant.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

RM