

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

Appeal No. E/3432/2010-3433/2010 - EX[DB] WITH
E/S/3221-3222/2010-EX

Date 20/06/2011

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

To :
M/S ANNAKUT BISCUIT CO. PVT. LTD.,
54-A, VIVEKANAND NAGAR, KANPUR.
208022

M/S ANNAKUT BISCUIT CO. PVT. LTD.,

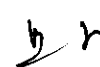
Appellant

C.C.E. KANPUR

STAY ORDER NO.647-648/2011-EX

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No.491-492/ 2011 EX[DB] dated 13-6-11
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944



Assistant Registrar
(Excise Appeal Branch)

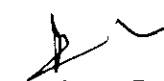
Copy to :

1. Respondent
C.C.E. KANPUR
117/7, SARVODAYA NAGAR,
KANPUR 208005.

2. Adv. / Consult

SH. R.K. MONGA, CO. REP. C/O
APPELLANT

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. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
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
14. HON'BLE PRESIDENT.
15. SHRI NAVEEN KHANNA DIRECTOR OF, M/S ANNAKUT BISCUIT CO. PVT. LTD., 54-A, VIVEKANAND NAGAR, KANPUR.



Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. I

DATE OF HEARING : 13/06/2011.

DATE OF DECISION : 13/06/2011.

**Excise Stay Application No. 3221 of 2010 in Appeal No.
3432 of 2010**

M/s Annakut Biscuit Co. Pvt. Ltd.

Appellants

Versus

CCE, Kanpur

Respondent

**Excise Stay Application No. 3222 of 2010 in Appeal No.
3433 of 2010**

Shri Naveen Khanna, Director

Appellants

Versus

CCE, Kanpur

Respondent

Appearance

Shri R.K. Monga, Co. Rep. - for the Appellants.

Shri S.R. Meena, Authorized Representative (DR) – for the Respondent.

**CORAM : Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Shri Rakesh Kumar, Member (Technical)**

STAY Order No. 647-648/2011-EX Dated : 13-06-2011

Per. Shri Justice R.M.S. Khandeparkar :-

As we proposed to dispose of the appeals themselves, the applications are disposed of without insisting for any deposit with

direction to the registry to place the appeals for final disposal forthwith.

(Justice R.M.S. Khandeparkar)
President

(Rakesh Kumar)
Member (Technical)

PK

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi - 110 066.
Principal Bench, New Delhi**

COURT NO. I

DATE OF HEARING : 13/06/2011.

DATE OF DECISION : 13/06/2011.

Excise Appeal No. 3432 of 2010

M/s Annakut Biscuit Co. Pvt. Ltd. Appellants

Versus

CCE, Kanpur Respondent

Excise Appeal No. 3433 of 2010

Shri Naveen Khanna, Director Appellants

Versus

CCE, Kanpur Respondent

[Arising out of the Order-in-Appeal No. 401-402/CE/
Appl/KNP/2010 dated 13/08/2010 passed by The
Commissioner of Central Excise (Appeals), Kanpur.]

For Approval and signature :

Hon'ble Shri Justice R.M.S. Khandeparkar, President

Hon'ble Shri Rakesh Kumar, Member (Technical)

- | | |
|---|---|
| 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? | :  |

Appearance

Shri R.K. Monga, Co. Rep. - for the Appellants.

Shri S.R. Meena, Authorized Representative (DR) - for the Respondent.

CORAM : **Hon'ble Shri Justice R.M.S. Khandeparkar, President**
Hon'ble Shri Rakesh Kumar, Member (Technical)

FINAL Order No. 491-492/2011-Ex Dated : 13/06/2011

Per. Shri Justice R.M.S. Khandeparkar :-

Heard the learned advocate for the applicant and DR for the respondent. The issue involved in the present matter is fully covered by the decision of the Tribunal delivered on 23rd August 2010 in Excise appeal No. 1034/10 alongwith Excise appeal No. 1035 and 1036/10. For the reasons disclosed in the said order, copy of which is placed on record in this case, these appeals are also allowed. The impugned order is set aside and matters are remanded to the Adjudicating Authority to decide the matter afresh, bearing in mind, the law laid down by the Apex Court in **Gujarat Narmada Valley Fert. Co. Ltd. vs. CCE** reported in **2005 (184) E.L.T. 128 (S.C.)** and observations made by the Tribunal in the order dated 23rd August 2010 alongwith other decisions referred to in the said order. Appeals accordingly stand disposed of.

(Justice R.M.S. Khandeparkar)
President

(Rakesh Kumar)
Member (Technical)

PK