

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

Appeal No. E/332 /2005 - EX[DB]

Date 26/04/2011

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

To :
BIOTECH SYNERGY LTD.
PLOT NO-197,SECTOR-1 PITHAMPUR DISTT,DHAR
M.P
454775

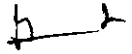
BIOTECH SYNERGY LTD.

Appellant

Vs
Respondent

C.C.E.INDORE

I am directed to transmit herewith a certified copy of **Final order No.363/ 2011 EX[DB]** dated 10-3-11
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.INDORE
P.B.10,MANIK BAGH PALACE
INDORE M.P

2. Adv. / Consult **SH. ALOK BARTHWAL,ADV., C/O.**
MR.RAMESH NAIR
LAKSHMI VIHAR, AG- 192, SCHEME NO. 54, VIJAYNAGAR, INDORE(MP)

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
15. HON'BLE PRESIDENT.



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

E/Appeal No.332/05

(Arising out of order No.nil datd 6.12.2004 passed by the
Commissioner of Central Excise,Indore)

Date of Hearing; 10.3.2011

For Approval and signature:

Hon'ble Justice Shri R.M.S. Khandeparkar
Hon'ble Shri 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 Biotech Synergy Ltd

Appellants

Vs

CCE, Indore

Respondent

Appeared for the Appellant: Shri Alok Barthwal, Advocate
Appeared for the Respondent: Shri S.R. Meena, DR

Coram: **Hon'ble Shri Justice R.M.S. Khandeparkar, President**
Hon'ble Shri Mathew John, Member Technical

per: *FINAL ORDER 363 / 2011-EX*
Mathew John:-

Heard the Advocate for the appellant and DR for the Respondent.

2. This appeal arises from order dated 6.12.2004 passed by the Commissioner of Central Excise, Indore. By the impugned order, the Commissioner has refused to remit duty amounting to Rs. 11,61,660/. The said amount related to the modvat credit which was disallowed and ordered to be recovered under order dated 27.1.2005 passed by the Joint Commissioner of Central Excise, Indore. The said order was confirmed by the Commissioner (Appeals), Indore. In appeal arising therefrom, i.e. Appeal No. 1479/05 has been disposed of by the Tribunal wherein the appellant does not challenge the matter on merits and revenue's claim on penalty was answered in favour of the Department. Further Rule 21 of the Central Excise Rules, 2002 under which claim is made for remission of duty is not applicable to duty on inputs received but is applicable only to duty on final products. Consequently nothing survives in the present appeal and the same is liable to be dismissed and accordingly it is dismissed.

(Order dictated and pronounced in the open Court.)

(Justice R.M.S.Khandeparkar)
President

(~~Mathew~~ John)
Technical Member

MPS*