

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

Appeal No. E/552 /2011 - EX[DB] WITH E/S/649/2011-EX

Date 11/10/2011

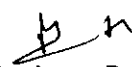
Assistant Registrar
C.E.S.T.A.T, New DelhiTo :
C.C.E. CHANDIGARH
C.R. BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH 160017
C.C.E. CHANDIGARH

Appellant

Vs

Respondent

M/S ASHOKA SPANNERS PVT. LTD., STAY ORDER NO. 1033/2011-EX

I am directed to transmit herewith a certified copy of Final order No.857/ 2011 EX[DB] dated 01-10-11
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944
Assistant Registrar

(Excise Appeal Branch)

Copy to :

1. Respondent

M/S ASHOKA SPANNERS PVT. LTD.,
PLOT NO. 88-89, INDUSTRIAL
AREA, BADDI, DISTT. SOLAN
(HIMACHAL PRADESH)

2. Adv. / Consult

*SH. ARUN KUMAR MAHAJAN, ADV.,
KOTHI NO. 70, NAG COLONY, SHIVALIK
ENCLAVE, MANIMAJARA, CHANDIGARH (UT.)*

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


Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

**Excise Appeal No. 552 of 2011 with
Excise Stay Application No. 649 of 2011**

[Arising out of Order-in-Original No. 122-124/CE/CHD-I/2010 dated 31.8.2010 passed by the Commissioner, Central Excise (Appeals), Chandigarh]

For approval and signature:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Mathew John, Member (Technical)

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- | | |
|--|------|
| 1. Whether Press Reporters may be allowed to see :
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982? | No |
| 2. Whether it should be released under Rule 27 :
of the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not? | No |
| 3. Whether Their Lordships wish to see the fair :
copy of the Order? | Seen |
| 4. Whether Order is to be circulated to the :
Departmental authorities? | Yes |
-

Commissioner of Central Excise
Chandigarh

Appellants

Vs.

M/s. Ashoka Spanners Pvt. Ltd.

Respondent

Appearance:

Shri I. Baig, SDR for the Appellants
None for the Respondent

CORAM:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Mathew John, Member (Technical)

Date of Hearing/decision : 9.09.2011

STAY oral ORDER No. 1033/2011-EX
FINAL ORAL ORDER NO. 857/2011-EX

Per Archana Wadhwa (for the Bench):

Both sides fairly agree that the issue involved in the present appeal is in respect of rebate claim for export of the goods through Merchant exporter. Inasmuch as the impugned order stands passed by the Commissioner (Appeals), Tribunal has no jurisdiction to deal with the said appeal in terms of provisions of Section 35B of the Central Excise Act, which specifically provide that no appeal shall lie to the Appellate Tribunal and the Appellate Tribunal shall not have any jurisdiction to decide any appeal in respect of any matter if such matter relates to rebate of duty of excise on goods exported. As such, we find that the present appeal of the Revenue is required to be rejected on the above point of jurisdiction.

2. We order accordingly. Stay petition as also appeal gets disposed of.

(Pronounced in the open Court)

(Archana Wadhwa)
 Member(Judicial)

(Mathew John)
 Member(Technical)