

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

Appeal No. E/2471-2472/2009 - EX[DB] WITH E/S/2549-50/2009-EX
E/COD/177-178/2009-EX

Date 21/11/2011

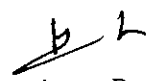
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C.E. RAIPUR
CENTRAL EXCISE BUILDING, DHAMTARI ROAD,
TIKRAPARA, RAIPUR 492001.
C.C.E. RAIPUR

M/S MAHALAXMI STEEL INDUSTRIES, MISC ORDER NO. 669-670/2011-EX
STAY ORDER NO. 1254-1255/2011-EX

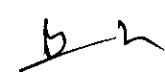
Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No.951-952/
2011 EX[DB] dated 18-11-11
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 MAHALAXMI STEEL INDUSTRIES,
NEAR JHABAK PETROL PUMP,
RIANG ROAD NO.2, GOGAON,
RAIPUR (C.G.)
2. Adv. / Consult SH. H V. GHIRNIKAR, CON.
C/O RESPONDENT
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 M/S MAHALAXMI STEEL STRUCTURES (P) LTD.,
NEAR JHABAK PETROL PUMP, RING ROAD NO. 2,
GOGAON, RAIPUR (C.G.)


Assistant Registrar
(Excise Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi.

Date of hearing/decision: 16.11.2011

**Excise COD Applications No. 177 – 178 of 2009,
Excise Stay Nos. 2549 – 2550 of 2009 in
Excise Appeal Nos. 2471 - 2472 of 2009**

CCE, Raipur

Appellants

Vs.

M/s Mahalaxmi Steel Industries
M/s Mahalaxmi Steel Structures (P) Ltd.

Respondent

Appearance:

Rep. by Sh. N. Pathak, DR for the appellants.

Rep. by Sh. H.V. Ghirnikar, Consultant for the respondent.

Coram: **Hon'ble Ms. Archana Wadhwa, Member (Judicial)**
 Hon'ble Sh. Mathew John, Member (Technical)
 MISC ORDER No. 669-670/2011-EX
 STAY ORDER No. 1254-1255/2011-EX
 FINAL ORDER NO. 951-952/2011-EX

Per: Archana Wadhwa:

After hearing learned DR for some time we note that the impugned order in the present appeals of the Revenue is order-in-appeal No. 74/RPR-1/08 dated 14.07.2008. It is seen that the same order stands impugned by the Revenue in earlier appeals being Appeal No. 1146/2009-Ex. And Appeal No. 1154/2009-Ex. The earlier appeals stand disposed of by the Tribunal vide its order No. 472-473/2009-Ex. Dated 10.07.2009 vide which the matters were remanded.

2. Learned DR appearing for the revenue fairly agreed ^{that} with the impugned order-in-appeal in the present appeals already stand decided by the Tribunal, while disposing of the earlier two appeals. He submits that

appeals have been filed second time against the same impugned order alongwith COD application. Inasmuch as the impugned order already stand decided vide earlier final order, the present appeal have become infructuous.

3. In view of the above position, we hold that the present appeals stand filed by the Revenue for the second time against the same impugned order which already stand dealt with by the Tribunal in the above referred final order. The COD applications as also stay petitions and appeals are infructuous, The same are rejected as infructuous.

(Archana Wadhwa)
Member (Judicial)

(Mathew John)
Member (Technical)

Pant