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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

EXCISE APPEAL BRANCH

Appeal No. E/2753/2005-2754/2005 - EX[DB] Date 30/01/2012

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

To :
C.C.E.PANCHKULA
SCO NO-407 OR 408 SECTOR PANCHKULA
HARYANA
C.C.E.PANCHKULA Appellant

Vs

Respondent

M/S ANIL PUMPS PVT.LTD.

I am directed to transmit herewith a certified copy of **Final order No.A/55-56/ 2012 EX[DB]** dated 25-1-12 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 ANIL PUMPS PVT.LTD.
199/3 HSIDC KARNAL

2. Adv. / Consult SH. RAJESH JAIN, ADV,
"ABHINANDAN FARM"
BEHIND CHIRANJIV BHARTI SECONDARY SCHOOL,
ACROSS RAILWAY LINE, ANSAL'S PALAM VIHAR,
GURGAON-17
3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs. Excise. I.P. Estate. New Delhi
6. M/s Centax Publictions Pvt Ltd.,1512-B, Bhishm Pitamah marg,Opp. ICICI Bank of Defence Colony. New Delhi-3
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 (Haryana)
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. SH. ANIL KUMAR JINDAL. M/S. PUMPS PVT.LTD.
199/3 HSIDC KARNAL

Assistant Registrar
(Excise Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI

PRINCIPAL BENCH, COURT NO. III

Excise Appeal No. 2753-2754 of 2005

[Arising out of Order-In-Appeal No.235-236/AKG/PCK/05, dated 06.05.2005 issued by CCE, Panchkula]

For approval and signature:
Hon'ble Ms. Archana Wadhwa, Judicial Member
Hon'ble Mr. 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?	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

CCE, Panchkula — Appellant
Vs.
M/s Anil Pumps & ors. — Respondents

Coram: Hon'ble Ms. Archana Wadhwa, Judicial Member
Hon'ble Mr. Mathew John, Technical Member

Appearance:
Shri N.Pathak, DR - for the Appellant
Shri Rajesh Jain, Adv. - for the Respondents

Date of Hearing : 17.01.2012

FINAL **ORDER NO . A/55-56/2012-Ex (BR) DATED**

Per Ms. Archana Wadhwa:

Aggrieved by the order passed by Commissioner(Appeals) in favour of respondents, Revenue filed the present appeal. We have heard Shri N.Pathak, DR appearing for Revenue and Shri Rajesh Jain, ld. Advocate appearing for the respondents.

2. On going through the appeal folder, we find that the issue involved in the present appeal is as to whether the use of brand name of a person, who is director of the respondents company

amounts to use of same brand name of another person so as to disallow the benefit of Small Scale Exemption. The Commissioner(Appeals) has taken note of the Tribunal's decision and held that the Final Order No.953-954/04-NB, dtd. 02.12.04 passed in respect of the same respondent in the appeal filed for the earlier period wherein it stands held that the use of brand name belonging to the director cannot be held to be use of brand name of another person and the assessee could not be denied the benefit of SSI exemption Notification in question. He has accordingly followed the earlier order of the Tribunal in the case of same assessee and had allowed their appeal.

3. Revenue's ground of appeal in the present matter is that the earlier order of the Tribunal was not correct and they have challenged the same before the higher appellate forum. However, we find that the appeal filed by the department before the Hon'ble Supreme Court stands rejected vide order dtd. 01.04.10. As such we note that the earlier order of the Tribunal stands confirmed by the Hon'ble Supreme Court and has attained finality. As such we find no merits in the Revenue's appeal, the same is accordingly rejected.

(Pronounced in the open Court on 25/1/12)

(Archana Wadhwa)
Member(Judicial)

(Mathew John)
Member(Technical)

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