

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

Appeal No. E/1199/2005 - EX[DB] E/CO/126/2005-EX

Date 03/02/2012

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

To :
C.C.E. MEERUT I
EXCISE CHOWK, UNIVERSITY ROAD, MANGAL
PANDEY NAGAR, MEERUT - 250005.
C.C.E. MEERUT I

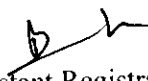
M/S U.P. STATE SUGAR CORP.LTD.

I am directed to transmit herewith a certified copy of **Final order No. A/69/**
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**

Appellant

Vs
Respondent

2012 EX[DB] dated 31-1-12

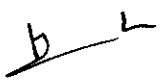

Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent
M/S U.P. STATE SUGAR CORP.LTD.
UNIT MOHIUDDINPUR, MEERUT

2. Adv. / Consult
MR.BIPIN GARG
B-1/1289.A-VASANT KUNJ, NEW DELHI

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-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


Assistant Registrar
(Excise Appeal Branch)

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.III**

E/Appeal No.1199/2005 with CO/126/05

(Arising out of order in appeal No.626/CE/MRT.I/04 dated 31.12.04
passed by the Commissioner of Central Excise (Appeals), Meerut)

Date of Hearing: 20.1.2012

For Approval and signature:

Hon'ble Mr Archana Wadhwa, Member Judicial
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 would 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
Yes |
| 4. Whether order is to be circulated to the
Department Authorities? | |

CCE, Meerut-I

Appellants

Vs

M/s UP State Sugar Corp Ltd

Respondent

Appeared for the Appellant: Shri Nitin Pathak, DR

Appeared for the Respondent: Shri Mayank Garg, Advocate

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

FINAL ORDER No. A/69/2012-EX (BR)

Per Archana Wadhwa:

Being aggrieved by the order of Commissioner (Appeals), the
Revenue has filed the present appeal. ^{on the grounds AD} that the Commissioner

(Appeals) has no power to remand. However, learned DR states that the Tribunal has the power to remand the matter to the Adjudicating Authority.

2. As such, without going into the legal issue, we remand the matter to the adjudicating authority. Revenue's appeal is disposed of in the above manner. The Cross Objection filed by the Respondent is also disposed of accordingly.

(Order dictated and pronounced in the open Court.)

(~~ARCHANA~~ WADHWA)
Judicial Member

(MATHEW JOHN)
Technical Member

MPS*