

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

Date 13/04/2012

Appeal No. E/1317/2006 - EX[DB]

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

To :  
C.C.E. JAIPUR II  
N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,  
JAIPUR 302005.  
C.C.E. JAIPUR II

Appellant

Vs  
Respondent

**M/S AVON UDYOG**

2012 EX[DB] dated 11-4-12

I am directed to transmit herewith a certified copy of **Final order No.A/433/**  
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 AVON UDYOG**  
G-121,(A,E,F,)MIA II PHASE BASNI  
JODHPUR

2. Adv. / Consult  
**MR.O.P. AGARWAL.**  
56,SECTION 7, NPH ROAD, JODHPUR.342003

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)

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**West Block No. 2, R.K. Puram, New Delhi – 110 066.**  
**Principal Bench, New Delhi**  
**COURT NO. I**

**DATE OF HEARING /DECISION: 11/04/2012.**

**Hon'ble Sh. Justice Ajit Bharihoke, President**  
**Hon'ble Sh. Rakesh Kumar, Member (Technical)**

|    |                                                                                                                                       |  |
|----|---------------------------------------------------------------------------------------------------------------------------------------|--|
| 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 should 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 Departmental authorities?                                                                    |  |

**Excise Appeal No. 1317 of 2006**

[Arising out of the Order-in-Appeal No. 91(HKS)-CE/JPR-II/2006 dated 27/01/2006 passed by The Commissioner (Appeals-II) Customs & Central Excise (Appeals), Jaipur]

CCE, Jaipur-II

Appellants

Versus

M/s Avon Udyog

Respondent

**Appearance**

Present Sh. O.P. Agarwal, C.A. for the Appellant.  
Present Sh. S.R. Meena, AR for the Respondent.

**CORAM : Hon'ble Shri Justice Ajit Bharihoke, President**  
**Hon'ble Shri Rakesh Kumar, Member (Technical)**

FINAL Order No. A/433/2012-EX(BR)

**Per. Shri Justice Ajit Bharihoke :**

Learned Sh. S.R. Meena, AR for the appellant submits that in an earlier matter between the parties involving similar question of law and fact the appeal filed by the Department against the order of the Tribunal against the Department has been dismissed by Rajasthan High Court in the matter of Union of India vs. M/s Avon Udyog and others - 2008 (223) ELT 575 (Raj.). Thus, the appellant does not press the appeal.

2. In view of the statement made by Sh. S.R. Meena, AR of the appellant, appeal is dismissed as not pressed.

**(Justice Ajit Bharihoke)**  
**President**

**(Rakesh Kumar)**  
**Member (Technical)**

Pant