

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

Appeal No. E/2402/2005 - EX[DB]

Date 18/04/2012

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

To :
C.C.E ALLAHABAD
38,M.G.MARG, CIVIL LINES, ALLAHABAD
C.C.E ALLAHABAD

Appellant

Vs
Respondent

TATA HONEY WELL LTD.

I am directed to transmit herewith a certified copy of **Final order No.A/448/ 2012 EX[DB]** dated 16-4-2012 passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

TATA HONEY WELL LTD.
56&57, HADAPSAR INDUSTRIAL
ESTATE, PUNE(MH)

2. Adv. / Consult SH. R.K.SHARMA ADV.
157, 1st FLOOR DDA OFFICE COMPLEX
C.M.JHANDEWALAN EXTN.
NEW DELHI-55

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. COURT NO. I

DATE OF HEARING /DECISION: 16/04/2012.

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. 2402 of 2005

[Arising out of the Order-in-Appeal No. 57-CE/ALLD/2005 dated 29.04.2005 passed by The Commissioner (Appeals-II) Central Excise, Allahabad]

CCE, Allahabad

Appellants

Versus

M/s Tata Honeywell Ltd.

Respondent

Appearance

Present Sh. S.R. Meena, AR for the Appellant.

Present Sh. R.K. Sharma, Advocate for the Respondent.

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

FINAL Order No. A/448/2012-EX(BR)

Per. Shri Justice Ajit Bharihoke :

This appeal is directed against impugned order of the Commissioner (Appeals) dated 29.04.2005 whereby he has set aside the demand confirmed by the adjudicating authority vide order-in-original dated 20.05.2004.

2. It is submitted by learned Counsel for the appellants that both appellant as well as the respondent filed respective appeals against the order-in-original. The appeal of the respondent was decided by the Commissioner (Appeals) vide order dated 30.09.2004 and that order has not been appealed against.

3. Sh. S.R. Meena, Ld. AR for the department submits that as even in this appeal the appellant is not disputing the operative finding of the Commissioner (Appeals) dismissed the appeal of the department against the order-in-original. Only grievance of the appellant is regarding the finding in respect of applicability of Notification No. 67/95-CE dated 16.03.1995. Ld. AR fairly concedes that the decision of the Tribunal in respect of applicability of exemption Notification No. 67/95-CE dated 16.03.1995 would by no means alter the final outcome of the case.

4. In view of the above when neither the assessee nor the department are aggrieved of the final findings in the impugned order, in our view no fruitful purpose shall be served by entering into the controversy of interpretation of Notification No.67/95-CE dated 16.3.95 as it is not going to alter the fate of the case.

5. Thus in our considered view the appeal has become infructuous. It is accordingly dismissed.

(Justice Ajit Bharihoke)
President

(Rakesh Kumar)
Member (Technical)

Pant