TELEGRAM : CEGCANAL
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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/2722/2005 - EX[DB] Date **21/06/2012**

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

To :
C.C.E.LUDHIANA

F-BLOCK RISHI NAGAR LUDHIANA PUNJAB

C.C.E.LUDHIANA Appellant

Vs

M/S MOOLIGHT AUTO LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No.A/706 2012 EX[DB]** dated 18/6/2012 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 MOOLIGHT AUTO LTD.
C-102/105 FOCAL POINT
LUDHIANA

2. Adv. / Consult

NONE

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

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 : 18/06/2012.

Excise Appeal No. 2722 of 2005

CCE, Ludhiana — Appellant

Versus

M/s Moonlight Auto Ltd. — Respondent

Appearance

Shri S.R. Meena, Authorized Representative (DR) – for the Appellant.

Shri Hrishikesh, Advocate – for the Respondent.

FINAL Order No. A/706/2012 - Ex(BR)

It is submitted by the authorised representative of the Revenue as also the Counsel for the respondent that in this matter, the respondent had also preferred appeal against the impugned order challenging the disallowing of the Cenvat credit availed by the respondent. That appeal has been decided vide order dated 22nd September 2008 and the Tribunal vide order in said appeal had remanded the matter back to the Adjudicating Authority for deciding the case afresh after giving opportunity of being heard to the parties.

2. It is submitted that in view of the fact that the matter has been remitted back to the concerned Commissioner, this appeal filed by the department has become infructuous.

3. In view of the above, appeal is dismissed as infructuous.

(Justice Ajit Bharihoke)
President

(Rakesh Kumar)
Member (Technical)

PK