

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
Respondent

M/S MOOLIGHT AUTO LTD.

I am directed to transmit herewith a certified copy of **Final order No.A/706**
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**

2012 EX[DB] dated 18/6/2012


Assistant Registrar
(Excise Appeal Branch)

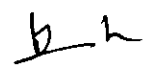
Copy to :

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 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 : 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 - ET (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