

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

Dated: 02/01/2013

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/1380/2012-EX[DB] dated 18/12/2012

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.


Asstt. Registrar(EXCISE Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	E/2139/2005	OM GLASS WORKS PVT. LTD. Raja Ka Tal, Agra Firozabad Road, Firozabad
		Name and Address of Respondent
2		C.C.E. KANPUR 117/7, Sarvodaya Nagar, Kanpur 208005.

Copy To**3 Advocate(s) / Consultant(s):**

**Gopal Prasad
24A, DDA SFS Flat,
Mount Kailash, East of Kailash,
New Delhi
Delhi
110065**

4 Bar Association. CESTAT, Delhi

5 Director Publications, Customs, Excise, I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, 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, Satellite Road, Ahmedabad-15

10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

13 C.D.R. 14 Office Copy 15 Guard File


Asstt. Registrar(EXCISE Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
DIVISION BENCH

Court No.2

Excise Appeal No.2139 of 2005

(Arising out of Order-in-Appeal No.76-CE/Apl/KNP/05 dated
15.02.05 passed by the CCE(A), Kanpur)

Date of Hearing/decision: 18.12.2012

M/s.OM Glass Work (P) Ltd.
Vs

Appellant

CCE, Kanpur

Respondent

Present for the Appellant: None

Present for the Respondent: Ms.Rajana Jha, JCDR

Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr.Sahab Singh, Technical Member

FINAL ORDER NO.A/1380/2012-EX(BR)

PER: D.N.PANDA

None appeared for the appellant nor is there any request for adjournment since the appellant is absent and appeal is 7 years old.

2. On Perusal of the record Shri A.P.Mathur guided that law is well settled that branded goods manufactured by the appellant without owning the brand by it should be within the ceiling prescribed for calculation of SSI benefit. That was not being done.

3. Learned DR agrees to the above proposition. Consequently appeal being on the above limited issue of includibility of branded

goods in the limit prescribed for grant of SSI benefit that is dismissed.

(Pronounced in the open court)

(D.N.PANDA)
JUDICIAL MEMBER

(SAHAB SINGH)
TECHNICAL MEMBER

mk