

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

Appeal No. : E/560/2005-EX[DB]

Dated: 24/07/2012

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

C.C.E. CHANDIGARH
C.R. Building, Plot No. 19, Sector 17-C,
Chandigarh 160017

C.C.E. CHANDIGARH

(Appellant)

VS

CHANDIGARH STEELS,

(Respondent)

I am directed to transmit herewith a certified copy of Final Order No. A/845/2012-EX[DB] dated 19/07/2012 passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.


Assistant Registrar
EXCISE Appeal Branch

Copy To,

1. Respondent

CHANDIGARH STEELS,
B-19, INDUSTRIAL AREA, PHASE-
II, MOHALI

2. Advocate(s) / Consultant(s):

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. Gaurd File


Assistant Registrar
EXCISE Appeal Branch

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

Excise Appeal No.E/560/2005

[Arising out of Order-in-Appeal No.809 CE/CHD 2004 dated 15.12.2004 passed by the Commissioner (Appeals), Chandigarh].

CCE, Chandigarh

...Appellant

Vs.

M/s. Chandigarh Steels

... Respondent

Present for the Appellant :Shri.N. Pathak, DR

Present for the Respondent:None

Date of Hearing/Decision: 19.07.2012

**Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr. Rakesh Kumar, Technical Member**

FINAL ORDER NO. A/845/2012-Bx(BA) **DATED:** _____

PER: D.N.PANDA

None present for the respondent.

2. Ld. DR says that there is legal infirmity in the decision of first appellate authority.

3. We have perused the impugned order. We do not find any incongruity in the first appellate order of waiver of penalty since the very levy of duty was under challenge before Hon'ble

High Court of Punjab & Haryana in the case of Bansal Alloys & metals Pvt. Ltd. vs. Union of India reported in 2010 (26) ELT 343 (P & H) and such levy held to be not realisable. Similar is the view by Hon'ble High Court of Gujarat in the case of Krishna Processors vs. Union of India reported in 2012 (280) ELT 186(Guj.).

4. We do not find any scope to interfere with the first appellate order. Accordingly, Revenue's appeal is dismissed.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

Anita