

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

Appeal No. : E/553/2005-EX[DB]

Dated: 24/07/2012

Assistant Registrar
C.E.S.T.A.T. New Delhi
To,
WASAN & CO
Bodla Agra

WASAN & CO

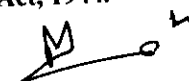
(Appellant)

VS

C.C.E. KANPUR

(Respondent)

I am directed to transmit herewith a certified copy of Final Order No. A/867/2012-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

C.C.E. KANPUR

117/7, Sarvodaya Nagar, Kanpur 208005.

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

*MS. SUKRATI DAS, ADV.,
B-1/1289-A, VASANTKUNJ,
N. DELHI-70*

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/553/2005

[Arised out of order in Appeal No.530-CE/AppI/KNP/2004 dated
30.9.2004 passed by the Commissioner (Appeals), Kanpur].

M/s. Wasan & Co

...Appellant

Vs.

CCE, Kanpur

... Respondent

Present for the Appellant :Ms.Sukriti Das, Advocate
Present for the Respondent:Shri.R.K. Varma, SDR

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/867/2012-Ex(B) DATED: _____

PER: D.N.PANDA

Ld.Counsel submits that the goods cleared in the financial year 1998-99 should be held to be clearance in the financial year 2001-2002. Such an argument does not convince us to proceed further on the fundamental ground that incidence of duty liability arises under section 3 on manufacture of the goods with the right for deferment of payment of duty upon clearance. The clearance having been made, duty liability has

arisen and there is no presumption in law to presume second clearance in the year 2001-02. Therefore, the appeal is dismissed.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

Anita