

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

Appeal No. : C/513/2008-CU[DB]

Dated: 26/06/2012

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

C.C.E. INDORE
Manik Bagh Palace, Post Box No. 10,
Indore 452001 (M.P.)

C.C.E. INDORE

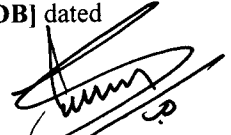
(Appellant)

VS

JUPITER INDUSTRIES PVT LTD

(Respondent)

I am directed to transmit herewith a certified copy of Final Order No. C/A/174/2012-CU[DB] dated 12/06/2012 passed by the Tribunal under section


Assistant Registrar
CUSTOMS Appeal Branch

Copy To,

1. Respondent

JUPITER INDUSTRIES PVT LTD
30, Jadunath day Road, 6th Floor,
Kolkata(WB)

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

Sh. Piyum Kumar C/o Appellant

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
CUSTOMS Appeal Branch

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

Customs Appeal No.513 of 2008

[Arising out of Order-In-Original No.Ind-I/62&63/2008, dated 20.03.08 issued by CCE, Indore]

For approval and signature:

Hon'ble Ms. Archana Wadhwa, Judicial Member

Hon'ble Mr. Mathew John, Technical Member

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3	Whether Their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

CCE, Indore

Appellant

Vs.

M/s Jupiter Industries P.Ltd.

Respondent

Coram: Hon'ble Ms. Archana Wadhwa, Judicial Member

Hon'ble Mr. Mathew John, Technical Member

Appearance:

Shri B.L.Soni, AR for the Appellants

Shri Piyush Kumar, Adv. for the Respondent

Date of Hearing/decision : 12.06.2012

Final ORDER NO C/A/174/12-Cur

Per Ms. Archana Wadhwa:

Being aggrieved with the order passed by the Commissioner (Appeals), Revenue has filed the present appeal. We have heard both sides.

2. The short issue required to be decided in the present appeal is value of cloth fabric (seconds). It is seen that Commissioner (Appeals) has relied upon his earlier order-in-appeal and has held assessable value is US \$ 1.85 per metre. He has also recorded that earlier order passed by him stands accepted by deptt. on

05.08.98. As such by following the earlier order, he allowed the present appeal also.

3. On going through the grounds of appeal, we find there is no reference to the earlier order passed by Commissioner(Appeals) which stands relied upon by him. The above fact does not stand rebutted by the Revenue. On the contrary, they have referred the stay order passed by Commissioner(Appeals) and has pleaded that the same should have been followed.

4. We find no merits in the contention of the Revenue. The earlier order passed by Commissioner(Appeals) dealing with the identical case, having been accepted by the Revenue, there is no justification for not accepting the present appeal. We accordingly reject the Revenue's appeal.

(Pronounced in the open Court)

(Archana Wadhwa)
Member(Judicial)

(Mathew John)
Member(Technical)

RK-I