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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-06-2010

Judge : The Honourable Mr. M. Veeraiyan, Member (Technical)

Appeal No. : Central Excise Appeal No.551 of 2008-SM

Appellant : C.C. and C.E., Indore

Respondent : M/S Magadh Precision Equipment Ltd.

Advocate for Pet/Ap. : Shri V.K. Saxena , Authorized Departmental Representative (Jt.CDR) for the Revenue and Shri Ramesh Nair , Advocate for the respondent.

Judgement :

Per M. Veeraiyan:

Learned Advocate for the respondents submits that the very same appeal filed by them was registered also as Appeal No.3011/2007 and the same was disposed of vide Final Order No.1479/2009-SM(Br.) dated 24.11.2009.

2. Called for the file relating to Appeal No.E/3011/07. It is noticed that the very same appeal filed by the Department against the order of the Commissioner (Appeals) No.IND-I/150/2007 dated 9.8.2007 has been registered as two Appeals No.E/3011/07 and E/551/08 as two units of the same company were cited as two respondents. Both copies were received only on 18.10.07. As the dispute related

to transfer of goods from one unit of the respondent company to another unit of the respondent company, both the units were separately imposed penalties by the original authority and two appeals were preferred before Commissioner (Appeals) and hence, two copies of the same appeal memoranda have been registered as two different Appeals. Inasmuch as the Department's appeal against the order of the Commissioner (Appeals) No.IND-I/150/2007 dated 9.8.2007 stands decided by the Tribunal vide Final Order No.1479/2009-SM(Br.) dated 24.11.2009 by upholding the impugned order of the Commissioner (Appeals), both sides suggest that this appeal also may be treated as disposed off.

3. As the decision dated 24.11.2009 of the Tribunal has settled the issues, the Appeal No.E/551/07 also stands disposed off.

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