

FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

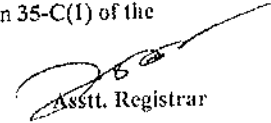
Dated: 21/11/2017

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. A/71507/2017-SM[BR] dated 16/11/2017

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

Application	Appeal	Name and Address of Appellant
1	E/141/2011	CCE & ST, NOIDA C-56/42, Sector-62, Noida- 201307
		Name and Address of Respondent
2		SUPER CASSETTE INDUSTRIES LTD. C-25, 26 & 27 SECTOR-3 NOIDA. (U.P.),

Copy To

Advocate(s) / Consultant(s).

Kartikeya Narain (Amicus Curiae),
Advocate
21B/1/17, Ground Floor,
Thashkand Marg, Civil Lines,
Allahabad-211001

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, 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 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

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

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

12 The ICAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R. 15 Office Copy 16 Second Folder Copy 17 Guard File


Asstt. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL No. E/141/2011-EX[SM]

(Arising out of Order-in-Appeal No. 287/CE/Noida/2010 dated 31/08/2010
passed by Commissioner of Customs, Central Excise & Service Tax
(Appeals), Noida)

**Commissioner of Customs, Central Excise & Service Tax,
Noida** **Appellant**

Vs.

M/s Super Cassette Industries Ltd. **Respondent**

Appearance:

Shri Mohd. Altaf, Assistant Commissioner (AR), **for Appellant**
Shri Kartikeya Narain, (Amicus Curiae), Advocate, **for Respondent**

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Date of Hearing & Date of Decision : 16/11/2017

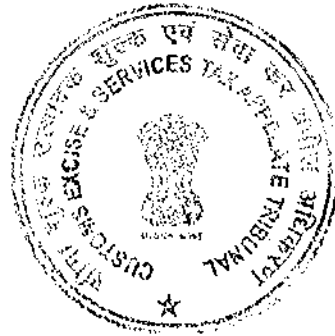
FINAL ORDER NO...7.1507.12017.....

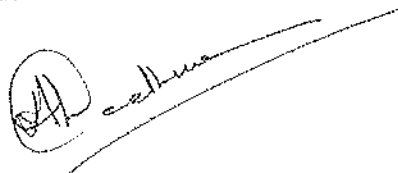
Per: Archana Wadhwa

After hearing both the sides, I find that Commissioner (Appeals) has allowed the refund of pre-deposit, on success of the assessee's appeal, along with interest.

2. The Revenue, in their present appeal, is disputing the date of interest, i.e. as to from which the interest would be applicable.

3. However, at that stage, Id. Advocate appearing for the respondent submits that the respondent is not interested in the interest at all and has already addressed a letter to Jurisdictional Assistant Commissioner to that effect. Id.





Advocate, further, submits that they have already been granted the refund of pre-deposit and are not claiming any interest on the same.

4. In view of the above, the present appeal of the Revenue, which is only in respect of the relevant date for the purpose of grant of interest, becomes infructuous. The same is accordingly dismissed.

(Dictated & Pronounced in Court)

Sd/-

(Archana Wadhawa)
Member(Judicial)

Ansari

प्रमाणित प्रतिलिपि/Certified True Copy

सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिवक्ता/(C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

