

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

~~~~~

REGIONAL BENCH – COURT NO. 1

**Appeal No. E/704/2008**

(Arising Out Of OIO No. 04/Commr/SU/08/CE dated 18.01.2008 passed by the Commissioner of Central Excise, Rohtak)

**Ece Industries**

Delhi Road, Sonapat (Haryana)

**: Assessee (s)**

Vs.

**CCE & Rohtak**

Pacific City Centre, IInd Floor,  
Near Jat Bhawan, Delhi Road  
Rohtak, Haryana (124001)

**: Revenue (s)**

**WITH**

**Appeal No. E/470/2010**

(Arising Out Of OIO No. 13-80/SSS/CE/09 dated 01.12.2009 passed by the Commissioner of Central Excise, Delhi-III)

**Jay Ushin Ltd.**

GP-14, Maruti Industrial Complex,  
Sector-18 Gurgaon

**: Assessee (s)**

Vs.

**CCE & Delhi III**

Plot NO. 36-37 Sector 32 Gurgaon  
Haryana-122021

**: Revenue (s)**

**AND**

**Appeal No. E/471-472,319-322, 3671,3731,3757/2010  
E/2308/2011, E/60314/2018**

(Arising Out Of OIO No. 13-80/SSS/CE/09 dated 26.11.2009 passed by the Commissioner of Central Excise, Delhi-III, OIA NO. 317/BK/GGN/2010 dated 31.07.2010 passed by the Commissioner (Appeals) of Central Excise, Delhi-III, OIA-319/BK/GGN/2010 dated 31.07.2010 passed by the Commissioner (Appeals) of Central Excise, Delhi-III, OIA- 315/BK/GGN/2010 dated 31.07.2010 passed by the Commissioner (Appeals) of Central Excise, Delhi-III Final Order No. 203-204/BK/GGN/2011 dated 29.06.2011 passed by the Commissioner (Appeals) of Central Excise, Delhi-III, OIA No. 165/CE/CGST-APPEAL-Gurugram/SG/2017 dated 30.11.2017 )

**Jay Ushin Ltd.**

GP-14, Maruti Industrial Complex,  
Sector-18 Gurgaon

**GKN Driveline India Ltd.**

34-35, Industrial Area, Dharuhera

**Sunbeam Auto Ltd.**

38-6, K. M. Stone, Delhi-Jaipur Highway,  
Nursingpur, Distt-Gurgaon

**M/s Krishna Maruti Ltd.**

Plot No. 48, Sector 3, IMT Manesar, Gurgaon

**: Assessee (s)****TRW Sun Steering Wheels Pvt. Ltd.**Plot No. 35, Sector 18, Gurgaon  
(Old Name M/s Sun Steering Wheels Pvt. Ltd.)**Sun Vacuum Formers Pvt Ltd.**

Plot NO. 39 – 40 Sector 18- Gurgaon

**Jay Bharat Maruti Ltd. Plant-II**

Mohammedpur Jharsa, Sector 36, Gurgaon

**Ms Nippon Audiotronix P Ltd.**Plot No. 78, Sector 8, imt Manesar,  
Gurgaon, Haryana-122051

Vs.

**CCE- Delhi III**Plot NO. 36-37 Sector 32 Gurgaon  
Haryana-122021**: Revenue (s)****CCE & ST- Gurgaon-I**Plot No. 36 & 37 Sector 32,  
Near Medanta Hospital, Gurgaon  
Haryana-122001APPEARANCE:Shri Alok Arora, Ms. Priyanka Singla, Advocates for the Assessee  
Shri G. M. Sharma, Shri Tarun Kumar, ARs for the Revenue

Date of Hearing:17.05.2019

Date of Decision:17.05.2019

**Final Order No. 60511-60523 / 2019**

The issue involved in the matter is that whether the assesseees are required to pay interest for the intervening period on issuing supplementary invoices later on or not?

2. Heard the parties.

3. Considering the fact that the said issue has been settled by the Larger Bench of the Hon'ble Apex Court in the case of ***M/s Steel Authority of India Ltd. vs. Commissioner of Central Excise, Raipur – 2019-TIOL-204-SC-CX-LB*** wherein the Hon'ble Apex Court held that on supplementary invoices were issued for the intervening period, the assesseees are required to pay interest. Therefore, the issue is no more ***res-Integra***. Accordingly, I direct the

assesseees to pay interest for the intervening period when original invoices were issued and supplementary invoices were issued.

4. In these terms, the appeals are disposed of.

**(Ashok Jindal)**  
Member (Judicial)

G.Y.