

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI

E/83 – 86, 387/2009

(Arising out of Order-in-Appeal No. 142-145/2008 (CE) dated 14.11.2008 and OIA No. 40/2009 (CE) SLM dated 06.03.2009 passed by the Commissioner of Central Excise (Appeals), Salem)

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| 1. M/s. Lakshmi Auto Spares | : Appellants |
| 2. M/s. Sri Venkatachalam Sons & Industry | |
| 3. Shri R. Chandramohan | |
| 4. Shri S. Venkatachalam | |
| 5. M/s. Ashok Leyland Ltd. | |

Vs.

CCE, Salem	: Respondent
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Appearance

Shri M. Kannan, Advocate,
for the appellants

Shri K.P. Muralidharan, AC (AR)
for the Respondent.

CORAM :

Hon'ble Ms. Sulekha Beevi, Member (Judicial)

Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing/Decision: **14.08.2017**

FINAL ORDER No. 41683-41687/2017

Per Bench

The issue in the appeal relates to denial of SSI exemption for the period 01.04.2003 to 20.06.2006. The original authority confirmed the demand, interest and imposed penalties against



which appeal was filed before Commissioner (Appeals) who, while deciding the stay application directed the appellant to pre-deposit the entire duty demand. The appellants did not comply with such pre-deposit order and the appeal along with stay application was dismissed. Hence this appeal.

2. At the time of hearing the Ld. Counsel, Shri M. Kannan submitted that as per order in stay application filed ⁱⁿ by the Tribunal, the appellant had made pre-deposit of Rs. 5,00,000/- and therefore the appeal may be remanded to the Commissioner (Appeals) for being considered on merits.

3. The Ld. AR, Shri K.P. Muralidharan reiterated the findings in the impugned order.

4. Heard both sides. This Tribunal vide Stay Order dated 25.03.2009 had directed to pre-deposit a sum of Rs. 5.00 lakhs towards duty of the main appellant M/s. Sri S. Venkatachalam Sons & Industry. We therefore remand all the above appeals to the Commissioner (Appeals) for reconsideration on merits without insisting on pre-deposit. The appeals are allowed by way of remand.

(Operative part of the Order pronounced in the open Court)

(MADHU MOMAN DAMODHAR)
MEMBER (TECHNICAL)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

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