CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH-COURT NO. IV

SINGLE MEMBER

Excise Appeal No. 54063 of 2018

(Arising out of Order-in-Appeal No. BHO-EXCUS-002-APP-361-18-19 dated 24.9.2018 passed by the Commissioner (Appeals), Customs, Central Goods & Service Tax, Central Excise, Raipur, Chhattisgarh)

M/s Ashirwad Ispat (RYP) Pvt. Ltd. **Appellant**
IC-36, Urla Industrial Complex,
Raipur, Chhattisgarh.

Versus

Commissioner (Appeals), Customs, Central Goods & Service Tax & Central Excise, Raipur **Respondent**
Central Excise Building,
Dhamtari Road, Tikrapara,
Raipur, Chhattisgarh.

Appearance

Ms. Priyanka Goel, Advocate - for the appellant

Ms. Tamana Alam, DR - for the respondent

CORAM:HON'BLE MS. ARCHANA WADHWA, MEMBER (JUDICIAL)

Date of Hearing/Decision: 11.02.2020

Final Order No. 50236/2020

Archana Wadhwa :

After hearing both the sides, I find that the proceedings were initiated against the appellant who are engaged in the manufacture of various iron and steel products, to the extent of around Rs. 31 lakhs. The same was confirmed by the lower authorities along with confirmation of interest and imposition of penalties. The matter travelled up to Tribunal and vide Final Order No. 57659-

57652/2017 dated 1.11.2017, majority of the demand was set aside. However, the demands to the extent indicated below were confirmed along with interest. For better appreciation para 6 of the said order is reproduced below:

> "6. In view of above analyses following order is passed:
>
> (a) The demand of Rs. 1,16,552 + Rs. 28,321/- and Rs. 1,629/- are confirmed along with interest and equivalent amount of penalty is also imposed on M/s Ashirwad Ispat (RYP) Pvt. Limited.
>
> (b) No penalties are imposable on the co-appellants in the facts and circumstances of the case. Therefore, the penalties imposed on Shri Vijay Chand Bothra, Shri Jitendra Bothra and Shri Basant Sirvastava are set aside."

2. As a consequence, the appellant approached Revenue for refund of the amounts, in respect of which their appeal was allowed. The original adjudicating authority allowed refund claim but confirmed the demands along with interest, as held by the Tribunal.

3. The grievance of the appellant is that the lower authorities, while confirming the demands as held by the Tribunal, should not have confirmed the interest inasmuch as the period involved is the period when there were no interest provisions. Learned Advocate also submits that the interest, if at all, should have been charged for the period subsequent to passing of the adjudication order, inasmuch as the said amounts were deposited prior to the passing of the final order confirming the demand no liability would arise.

4. After hearing the learned AR, I note that the demands were confirmed against the appellant **along with interest.** The challenge to the confirmation of interest, at this stage, would

amount to challenging the earlier order of the Tribunal, which has attained finality. This Bench has no jurisdiction to sit in appeal over the earlier order of the Tribunal. If the appellant were of the view that no interest liability would arise against them, they should have contended so before the earlier bench or should have challenged the said order of the Tribunal. Inasmuch as the interest liability stands confirmed by the earlier order of the Tribunal, I find no reasons to interfere in the impugned orders of the authorities below, which are in conformity with the order passed by the Tribunal. Accordingly, the appeal is rejected.

(Dictated & pronounced in open Court)

(Archana Wadhwa)
Member (Judicial)

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