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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066  
EXCISE APPEAL BRANCH

Appeal No. E/2115/2007-2118/2007,2124/2007

Date 27/08/2007

Assistant Registrar  
E/S/1733-1736 & 1748/07  
C.E.S.T.A.T, New Delhi

To :  
M/S AURO SPINNING MILLS  
SAI ROAD, BADDI, DISTT. SOLAN, HIMACHAL  
PRADESH

M/S AURO SPINNING MILLS

Appellant

C.C.E. CHANDIGARH

STAY ORDER No. 921-925/07-EX. Vs Respondent

I am directed to transmit herewith a certified copy of Final order No. 461-465/07-EX dated 14-8-07  
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

  
Assistant Registrar  
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. CHANDIGARH

C.R. BUILDING, PLOT NO. 19, SECTOR 17-C,  
CHANDIGARH 160017

2. Adv. / Consult

MR. BALBIR SINGH

MASTAN & CO. C-5/9, SAFDARJUNG ENCLAVE, N. DELHI

3. S.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R. Venkatraman Constt. 44-B, S. Suncity, Ghaziabad -

10. Nidheshak publications, I.P. Estate, new Delhi

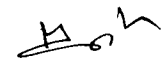
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file

  
Assistant Registrar  
(Excise Appeal Branch)

- 1 M/S AURO TEXTILES  
BADDI, DISTT. SOLAN, HIMACHAL PRADESH
- 2 M/S AURO DYEING  
SAI ROAD, BADDI, DISTT. SOLAN, HIMACHAL PRADESH
- 3 M/S ARISHT SPINNING MILLS  
SAI ROAD, BADDI, DISTT. SOLAN, HIMACHAL PRADESH
- 4 M/S AURO WEAVING MILLS  
SAI ROAD, BADDI, DISTT. SOLAN, HIMACHAL PRADESH

IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL, NEW DELHI  
PRINCIPAL BENCH, NEW DELHI  
COURT NO. II

**Excise Stay Application No. 1733 to 1736 of 2007 and 1748  
of 2007 in Excise Appeal No. 2115-2118 and 2124 of 2007**

(Arising out of common Order-in-Original No. 57070/CE/CHD/2007 dated 14.6.2007 passed by the Commissioner of Central Excise, Chandigarh)

For approval and signature

HON'BLE MR. S.S. KANG, VICE PRESIDENT  
HON'BLE MR. C.N.B. NAIR, MEMBER (TECHNICAL)

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	(C)
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities.	

M/s Auro Spinning Mills  
M/s Auro Weaving Mills  
M/s Auro Dyeing  
M/s Arisht Spinning Mills  
M/s Auro Weaving Mills

Appellant

Vs.

CCE, Chandigarh

Respondent

Appearance:

Sh. Balbir Singh, Advocate  
Shri S.M. Tata, DR

- For appellant  
- For respondent

CORAM:

HON'BLE MR. S.S. KANG, VICE PRESIDENT  
HON'BLE MR. C.N.B. NAIR, MEMBER (TECHNICAL)

Date of Hearing: 14.8.07

Final Order No. 461 To 465/07EX ..... dated.....  
 STAY Order No. 921 To 925/07EX

**Per S.S. Kang:**

Common issue is involved in these appeals, therefore, the stay applications are taken up together. The applicant filed this application for waiver of pre-deposit of duties and penalties. The demand is confirmed after denying the benefit of Notification No. 30/2004-CE dated 9.7.04 on the ground that applicant failed to show that credit, in respect of the inputs used in the manufacture of final product, <sup>cleared</sup> by claiming benefit of notification, was actually reversed. The case of the Revenue is that as the credit in respect of inputs used in the manufacture of goods cleared by claiming the benefit of Notification No. 30/2004 was not reversed, therefore, the applicants are not entitled for benefit of this notification and liable to pay duty.

2. The contention of the applicant is that the adjudicating authority directed the applicant to submit the data, in respect

of reversal of credit on inputs used in the manufacture of final product, in a proforma. The adjudicating authority held that as the required information was not supplied by the applicant, therefore, the applicants are not entitled for the benefit of notification.

3. The contention of the applicant is that ~~the required~~<sup>§4</sup> information as required by the Revenue was submitted by them on 14.6.07. The contention is that the Revenue vide letter dated 26.6.07 in response to the submission of data on 14.6.07 replied that the information was supplied after passing of the adjudication order on 13.6.04. In these circumstances, as the requisite information as required by the Revenue was submitted by the applicant, therefore, we find that the matter requires reconsideration by the adjudicating authority. The impugned order is set aside, after waiving the pre-deposit of duties and penalties and matter is remanded to the adjudicating authority for de novo adjudication to decide afresh after taking into consideration

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the information supplied by the applicant and after affording an opportunity of hearing to the appellant. The appeals are disposed of by way of remand.

(Dictated & pronounced in open Court)

(S.S. KANG)  
VICE PRESIDENT

(C.N.B. NAIR)  
MEMBER (TECHNICAL)

RM