

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

Appeal No. E/6280/2004 WITH E/S/4229/04

Date 11/04/2008

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
ICI INDIA LTD

34, CHOWRINGHEE ROAD, KOLKATA - 700071

ICI INDIA LTD

C.C.E BHOPAL

STAY ORDER NO. 346/08-EX,

Appellant

Vs

Respondent

Excise dated 9-4-08

I am directed to transmit herewith a certified copy of Final order No. 150/08
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 BHOPAL

HOSHANGABAD ROAD, 48, ADMINISTRATIVE AREA, AREA HILLS, BHOPAL (M.P.) 462011

2. Adv. / Consult

SH. R. K. HASITA, ADV.,
C/O APPELLANT

3. S.D.R.

~~4. I.C.D.R.~~

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, Marg, 46, Saket, New Delhi 110017

7. M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

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

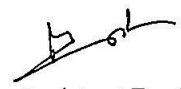
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No. 70 (Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file


Assistant Registrar
(Excise Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R.K.Puram, New Delhi-110066.
Principal Bench, New Delhi.

Excise Stay/4229/04 in Excise Appeal No.6280/04

[Arising out of Order-in-Appeal No.GWL/509/04 dt.31.5.04 passed by the Commissioner(Appeals), Gwalior)

For approval and signature:

Hon'ble Mr. S.S.KANG, VICE PRESIDENT

Hon'ble Mr. RAKESH KUMAR, MEMBER TECHNICAL

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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?
 3. Whether their Lordships wish to see the fair : copy of the order?
 4. Whether order is to be circulated to the : Department Authorities:
-

M/s. ICI India Ltd.

Appellant

Versus

CCE, Bhopal

Respondent

Appearance

Sh. R.K.Hasija, Adv. For Appellant

Sh. V.K.Agarwal, Authorised Departmental Representative(DR) For Respondent

Coram: Hon'ble Mr. S.S.KANG, VICE PRESIDEN
Hon'ble Mr. RAKESH KUMAR, MEMBER TECHNICAL

Date of decision: 9.4.08
FINAL Order No. 150/08-EX
STAY ORDER NO 346/08-EX

Per S.S.Kang:

The applicant filed this application for waiver of pre-deposit of duty and penalty. We find that the issue is already covered against the appellant by the decision of the Hon'ble Supreme Court in the case of Singh Enterprises reported in 2008(221)ELT.163.

2. The appeal filed by the appellant is dismissed by the Commissioner(Appeals) as time barred as the same has been filed beyond the prescribed period under Central Excise Act. Hon'ble Supreme Court in the case of Singh Enterprises^(S. 105A) held that the Commissioner(Appeals) has no power to condone the delay beyond the period prescribed under Central Excise Act. In view of this, we find no infirmity in the impugned order. The stay petition as well as appeal is dismissed.

Order dictated in the open Court.

(S.S.Kang)
Vice President

(Rakesh Kumar)
Member Technical

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