

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

Appeal No. E/524 /2008,E/S/505/08

Date 19/06/2008

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

To :
SH. PRAVEEN KUMAR GARG
M/S LAKRA OIL TRADING CO.
WZ-14D, MANOHAR PARK,
ROHTAK ROAD,
NEW DELHI-110026
SH. PRAVEEN KUMAR GARG

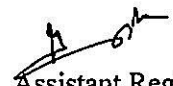
Appellant

Vs
Respondent

C.C.E. CHANDIGARH

I am directed to transmit herewith a certified copy of Final order No. 354/2008,S.O.NO.644/08 Excise dated 12-6-08

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. CHANDIGARH

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

2. Adv. / Consult

MR.S.JAINA & ASSOCIATES

84,DARYAGANJ,N.DELHI

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

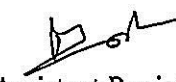
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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)

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

E/Stay 505/08, E/Appeal No.524/08Ex -(BR)

(Arising out of order in appeal No.584/CE/AppealChd/Ldh/07/2992 dated 7.12.07 passed by the Commissioner of Central Excise (Appeals), Chandigarh)

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member(Technical)
Hon'ble Mr.P.K. Das, Member(Judicial))

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 should 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 Departmental authorities?

Shri Parveen Kumar Garg

Appellant
(Rep. by Shri Akshay Kumar, Rep.)

Vs

CCE, Chandigarh

Respondent
(Rep. by Shri V.K. Agarwal, DR)

Coram: Hon'ble Mr. M. Veeraiyan, Member(Technical)
Hon'ble Mr P.K. Das, Member(Judicial)

Date of Hearing: 12.6.08

STAY ORDER NO. 644 / 08-Ex
 Final Order No. 354 / 08-Ex / 2008-SM(BR)

Per P.K. Das:

After hearing both the sides and on perusal of the record, ^{we} We find that the issue involved in this case is in narrow compass and therefore, after granting stay, the appeal itself is taken up for hearing.

2. By the impugned order, the Commissioner (Appeals) had rejected the appeal filed by the appellant for non-compliance of the stay order. It is seen from the impugned order that by Stay Order dated 13.11.2007, the appellant was directed to deposit a sum of Rs.3,50,000/- for hearing of the appeal. The appellant deposited a sum of Rs. 30,000/-. The appellant filed an Application for modification of the Stay order. It is seen from the impugned order that the Commissioner (Appeals) rejected the appeal without granting any hearing on the Modification Application. We find that on the connected matter, this Tribunal vide Final Order No. 252-259/08-Ex and No. 259-A to 259-D dated 16.4.2008 had set aside the order of the Commissioner (Appeals) on similar issue and remanded the matter to the Commissioner (Appeals) to decide the application for modification after granting opportunity of hearing to the appellants.

3. In view of that, we set aside the impugned order and the matter is remanded back to the Commissioner (Appeals) to decide the Application for

modification of stay order after affording opportunity of hearing to the appellant. Thus the appeal is allowed by way of remand.

(Order dictated and pronounced in the open Court).

(M. Veeraiyan)
Member(Tech)

(P.K. Das)
Member(Judl)

MPS*