

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

Appeal No. E/1084/2008 & E/S/1070/08

Date 01/07/2008

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

To :  
M/S CENTURY PULP & PAPER  
LALKUAN (DISTT. NAINITAL).  
M/S CENTURY PULP & PAPER

Appellant

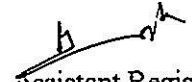
Vs  
Respondent

C.C.E. MEERUT II

I am directed to transmit herewith a certified copy of Final order No. 384/08 & S.O.NO.674/08

Excise dated 25-6-08

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. MEERUT II

OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI ROAD, MEERUT (UP)

2. Adv. / Consult

MR.KAPIL VAISH

B-51, BUTLER PLAZA, 95, CIVIL LINES, BAREILLY. -243001

3. G.D.R.

4. ~~ICICI~~

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

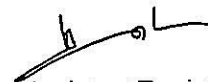
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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  
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

**Excise Appeal No. 1084 of 2006 with  
Excise Stay No. 1070 of 2008**

(Arising out of order-in-appeal No.25/CEMRT-II/2008 dated 25.02.2008  
passed by the Commissioner (Appeals), Central Excise, Meerut-II)

DATE OF HEARING : 25.06.2008

DATE OF DECISION : 25.06.2008

**FOR APPROVAL AND SIGNATURE :**

**HON'BLE MR. JUSTICE S.N. JHA, PRESIDENT**

**HON'BLE MR. M. VEERAIYAN, 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 ?.        | No  |
| 2. | Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not ? | No  |
| 3. | Whether their Lordships wish to see the fair copy of the Order ?                                                                       | No  |
| 4. | Whether Order is to be circulated to the Departmental Authorities?                                                                     | Yes |

**M/s Century Pulp & Paper**

.... **Applicant**  
(Rep by Sh. Kapil Vaish, CA)

VERSUS

**CCE, Meerut**

.... **Respondent**  
(Rep. by Sh. S.M Tata, DR)

**CORAM : HON'BLE MR. JUSTICE S.N. JHA, PRESIDENT  
HON'BLE MR. M. VEERAIYAN, MEMBER (T)**

**PER JUSTICE S.N. JHA :**

This appeal has been listed for hearing on the stay-cum-waiver application. However, after hearing the parties for some time, we are satisfied that the appeal itself may finally be disposed of. Accordingly, after waiving the requirement of pre-deposit, we proceed to decide the appeal.

2. The appeal is directed against the order-in-appeal of Commissioner (Appeals) dated 25.02.2008 dismissing the appeal for non-compliance of order dated 30.11.2007 by which the appellant had been directed to pay Rs. 2,33,087/- in terms of Section 35-F of the Central Excise Act. The case of the appellant is that the deposits were made within the time allowed, but, unfortunately, the relevant facts could not be brought to the notice of the Commissioner (Appeals) resulting in dismissal of the appeal for non-compliance. Reference was made to the entries in the RG-23-C-II register. After looking into the entries and after hearing the parties, we are satisfied that the requisite amount has been deposited and the order in question had thus been complied with.

3. That being so, and there being no decision on merits by the Commissioner (Appeals), we are of the view that the matter

back to the Commissioner (Appeals) for decision on merits in accordance with law.

4. Appeal as well as stay application stands disposed of.

(Dictated and pronounced in the open Court on the 25<sup>TH</sup> day of June, 2008)

**(JUSTICE S.N. JHA)**  
**PRESIDENT**

**(M. VEERAIYAN)**  
**MEMBER (TECHNICAL)**

Golay