

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

Appeal No. E/5188/2004 - EX[DB]

Date 20/10/2008

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

To :
M/S RAMAN ISPAT (P) LTD.
MEERUT ROAD, MUZAFFARNAGAR (U.P.)
M/S RAMAN ISPAT (P) LTD.

Appellant

Vs

Respondent

C.C.E. MEERUT-I

EX[DB] dated 15-9-08

I am directed to transmit herewith a certified copy of Final order No. 759/08-
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-I

UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT

2. Adv. / Consult SH. ALOK ARORA, ADV.,
82, MISSION COMPOUND,
SAHARANPUR - 247001

3. S.D.R.

4. J.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 - 3

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

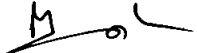
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagarava Road, T. Nagar, Chennai

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

14. Easy Service Tax Online Dot Com Pvt Ltd, 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-1

15. Office Copy

16. Guard file


Assistant Registrar
(Excise Appeal Branch)

~~M/S RAMAN ISPAT (P) LTD.~~

~~MEERUT ROAD, MUZAFFARNAGAR (U.P.)~~

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

**COURT NO. II
Excise Appeal No. 5188 of 2004**

[Arising out of the Order-in-Appeal No. 454/CE/MRT-I/
2004 dated 05/07/2004 passed by The Commissioner
(Appeals), Central Excise, Meerut.]

For Approval and signature :

Hon'ble Shri S.S. Kang, Vice President

Hon'ble Shri Rakesh Kumar, 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?
 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 Raman Ispat (P) Ltd.

Appellant

Versus

CCE, Meerut

Respondent

Appearance

Shri Alok Arora, Advocate – for the appellant.

Shri M.M. Singh, Authorized Representative (DR) - for the
Respondent.

CORAM: Hon'ble Shri S.S. Kang, Vice President
Hon'ble Sh. Rakesh Kumar, Member (Technical)

DATE OF HEARING : 15/09/2008.

FINAL Order No. 759/08 EX Dated : _____

Per. S.S. Kang :-

Heard both sides. Applicant filed this appeal against the impugned order, whereby penalty of Rupees one lakh was imposed under Section 96 ZO (3) of the Central Excise Rule.

2. The appellants were working under compounded levy scheme and liable to pay duty as determined by the Commissioner of Central Excise on due dates. For the month of April, 1998 applicant had not paid the duty as determined by the Commissioner of Central Excise. The admitted fact is that duty has been paid after 17/06/04, the applicant approached the Settlement Commission and Settlement Commission only settled the dispute in respect of the period November 1998 to March 1999. The dispute regarding payment of duty for April, 1998 is the subject matter of

present appeal. The Commissioner (Appeals) imposed the penalty of Rupees one lakh for late payment of duty.

3. As the duty for the month of April, 1998 was paid after 17/06/04 i.e. after six years, therefore, in these circumstances, we find no ground to interfere with the quantum of penalty imposed by the Commissioner (Appeals) in the impugned order. The appeal is dismissed.

(Dictated and pronounced in open court)

(S.S. Kang)
Vice President

(Rakesh Kumar)
Member (Technical)

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