

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

Appeal No. E/5440/2004 - EX[DB]

Date 05/12/2008

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

To :
M/S AARAM PLASTICS PVT.LTD.
G-232,SITAPURA INDUSTRIAL AREA,JAIPUR
M/S AARAM PLASTICS PVT.LTD.

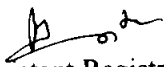
C.C.E.JAIPUR-I

Appellant

Vs
Respondent

EX[DB] dated 02-12-08

I am directed to transmit herewith a certified copy of Final order No.907/08-
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.JAIPUR-I

N.C.R.BUILDING STATUE CIRCLE C-SCHEME JAIPUR-I

2. Adv. / Consult

MR.BIPIN GARG ,

B-1/1289,A-VASANT KUNJ, NEW DELHI

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

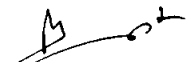
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava Road, T. Nagar,Chennai

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)

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

E/Appeal No.5440/2004 -Ex(Br)

(Arising out of order in appeal No.427/SNCE/JPR.I/03 dated 19.9.03 passed by the Commissioner of Central Excise (Appeals), Jaipur)

M/s Aaram Plastics

Appellant
(Rep. by Shri Atul Gupta, Advocate)

Vs

CCE, Jaipur

Respondent
(Rep. by Shri Surinder Shah, DR)

Coram: Hon'ble Mr.D.N. Panda, Judicial Member
Hon'ble Mr. Rakesh Kumar, Technical Member

^{14.}
Date of Hearing: .11.08

FINAL Order No. — 907 — /2008-Ex(BR)

Per D.N. Panda:

The learned Advocate submits that during pendency of appeal before Tribunal, the Appellants had made pre-deposit as directed by order dated 29.12.04. He also submits that the appeal by the first appellate authority having been dismissed only on the ground of no pre-deposit, if the appellant is directed to appear before the learned Appellate Authority below and to decide the matter on its merit, there shall not be any grievance by Appellant.

2. Learned DR appearing for Revenue also confirms the above position of pre-deposit when the matter was pending before this forum.

3. Heard both the sides and perused the record.

4. The order dated nil passed by the learned Commissioner (Appeals) was dismissing the appeal for failure to make pre-deposit. Since there is no grievance against decision of the lower appellate authority, we did not decide the matter on merit except ^{on the point of} dismissal of appeal for failure to make pre-deposit. The appellant deserves an opportunity of hearing before that Authority for decision on merit. Therefore, we remand the matter to the learned Appellate Authority below who shall fix the date of hearing any time during January 2009 issuing notice to Appellant and both the parties shall make efforts for disposal of Appeal by end of March, 2009.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

MPS*