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

Appeal No. E/2233/2008-2234/2008 - EX[DB]

Date 06/01/2009

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

To :
M/S AARTI STEELS LTD.
FOCAL POINT, LUDHIANA 141010.
M/S AARTI STEELS LTD.

C.C.E. LUDHIANA

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No.11-12/09 & S.O.NO.10-11/09 EX[DB] dated 23-12-08 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. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR, LUDHIANA 141001 (PUNJAB)

2. Adv. / Consult

MR.R. SANTHANAM

C-3/210, JANAK PURI, NEW DELHI - 110 058.

3 S.D.R

~~1. C.E.T.~~

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

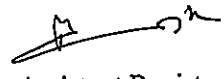
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai

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

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15 Office Copy

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Assistant Registrar
(Excise Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
BENCH – Excise

E/S/2220-21/08 in E/2233-34/08

M/s. Aarti Steel Ltd.

Appellant
(Rep. by Sh. R.Santhanam, Adv.)

vs

CCE, Ludhiana

Respondent
(Rep. by Sh. Anil Khanna, DR)

Coram : Hon'ble Mr. D.N.PANDA, JUDICIAL MEMBER
Hon'ble Mr. RAKESH KUMAR, MEMBER TECHNICAL

Date of Hearing: 4.12.08
STAY Order No. 10-11/2009-EX
Per D.N.Panda: FINAL ORDER NO. 11-12/2009-EX

Ld. Counsel Shri R.Santhanam pleads that similar such issue being pending before Larger Bench in the case of the appellant, they were protected by interim order for no recovery of demand in question. He submits that the first appellate order was not decided on merit but failure to make pre-deposit, the appeal was dismissed by Ld. Commissioner(Appeals). Ld. ^{DR} submits that factual averments made by the Ld. Counsel remains undisputed.

2. Heard both sides and perused the records. On appreciation of the fact that similar such matter is ^{awaiting} decision of the Larger Bench, We dispense the pre-deposit and also dispose the appeal by this common order sending the matter back to the Ld. Commissioner(Appeals) who shall hear the appellant on merit. It would be preferable if he waits for decision of the Larger Bench to bring

a resolution to the dispute
~~immunity situation~~ In the result, both the stay applications and appeals are disposed of.

Order dictated in the open Court.

(D.N.Panda)
Judicial Member

(NAKESH KUMAR)
Member Technical

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