TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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

Appeal No. E/2093/2008-2095/2008 - EX[DB] Date 02/02/2009

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

To :
M/S NEELAM STEELS
236, INDUSTRIAL AREA-A, LUDHIANA.

M/S NEELAM STEELS Appellant
Vs
C.C.E. LUDHIANA Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 69-71/2009- **EX[DB]** dated 29-1-09 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.SUDHIR MALHOTRA.
13-R, HUKAM CHAND COLONY, NEAR D.A.V COLLEGE, JALANDHAR
3 C.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 Publictions (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
16 Guard file

Assistant Registrar
(Excise Appeal Branch)

17.R.P.HANDA
F/O SH ANIL HANDA PROP M/S NEELAM STEELS, 236,
INDUSTRIAL AREA-A, LUDHIANA.

18.SH. ANIL HANDA, PROP.
M/S NEELAM STEELS,236, INDUSTRIAL AREA-A, LUDHIANA.

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-III

Date of hearing/decision:29.1.2009

Central Excise Appeal Nos.2093-2095 of 2008

Arising out of the Order in appeal No.254-256/CE/Ldh/08 dated 27.8.08 passed by the Commissioner (Appeals), Customs & Central Excise, Chandigarh.

For Approval and Signature:

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

1	Whether Press Reporter 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 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?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

Appellants		Respondent
M/s Neelam Steels Anil Handa R.P. Handa	vs.	C.C.E., Ludihana

Appearance:

Shri Sudhir Malhotra, Advocate for the appellant/applicant
Shri C.S. Rajput, Authorized Departmental Representative (DR) for the Revenue

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

FINAL Order No. 69-71/09-EX

Per P.K. Das:

Today, the above matters were fixed for filing of the compliance report against the Stay Order No.1225-1227/2008-EX (BR) dated 4.11.08 whereby the appellants were directed to deposit a sum of Rs.10 lakhs and to report compliance thereon.

2. Learned Advocate submits that they have deposited the amount as directed by the Tribunal vide Stay Order dated 4.11.08. In this connection,

he submits that the Commissioner (Appeals) rejected the appeals on the ground of non-compliance of the Stay Order under Section 35F of the Central Excise Act, 1944.

3. After hearing both sides, we find that the appellants were directed to deposit Rs.15 lakh each towards duty and penalty for the purpose of hearing of the appeals. The Tribunal vide Stay order dated 4.11.08 already directed the appellant to deposit a sum of Rs.10 lakhs which was complied with by them.

4. We find that Commissioner (Appeals) decided the appeals without going into the merits of the case. In view of that, we set aside the order passed by the Commissioner (Appeals) and remand the matters to Commissioner (Appeals) to decide afresh on merits without insisting on any further pre-deposit.

5. All the appeals are allowed by way of remand.

(Dictated and pronounced in the open Court)

(M. Veeraiyan)
Member (Technical)

(P.K. Das)
Member (Judicial)

scd/