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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/272 /2009 - EX[DB] & E/S/274/2009-EX Date 17/03/2009

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

To :
M/S OSWAL WOOLLEN MILLS LTD.
UNIT-IV G.T.ROAD, DABA ROAD, LUDHIANA
(PUNJAB.)
M/S OSWAL WOOLLEN MILLS LTD. Appellant
Vs
C.C.E. LUDHIANA STAY ORDER NO.268/2009-EX Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 227 2009 **EX[DB]** dated 06-3-09 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.SIDHARTHA SEN, ADVOCATE
46, ARDHANA CHANAKYAPURI, N. DELHI -66
~~C-5/9, SAFDARJUNG DEVLOPMENT AREA, OPP IIT GATE, N. DELHI.~~

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)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI PRINCIPAL BENCH, COURT NO. III

Excise Appeal No. 272 of 2009 &
Excise Stay Application No. 274 of 2009

[Arising out of Order-in-Appeal No. 385/CE/LDH/2008 dated 20.11.2008 passed by Commissioner of Customs & Central Excise (Appeals), Chandigarh.]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. D.N.Panda, Member (Judicial)

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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? : Seen
4. Whether Order is to be circulated to the Departmental authorities? : Yes

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M/s. Oswal Woollen Mills Ltd. Appellant

Vs.

Commissioner of Central Excise Ludhiana Respondent

Appearance:

Mr. Rupendra Singh, Advocate for the Appellant
Mr. Virender Choudhary, SDR for the Respondent

CORAM:

Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. D.N.Panda, Member (Judicial)

Date of decision : 6.3.2009

STAY **ORDER NO.** 268/09-EX
FINAL ORDER NO. 227/09-EX

Per M. Veeraiyan (for the Bench):

After hearing both the sides for a while on the stay petition, as a short issue is involved, we waive the pre-deposit of dues as per the impugned order and proceed to dispose of the appeal finally.

2. We find that the Commissioner (Appeals) dismissed the appeal of the appellant on the ground that they have not complied with the terms of the Stay order dated 23.10.08. Learned Advocate for the appellant submits that they have since deposited the entire amount of disputed duty amounting to Rs.3,00,598/- on 2.12.2008, subsequent to issue of impugned order with redemption fine. Taking note of the above developments and also taking note of the fact that Commissioner (Appeals) has not decided the appeal on merits, we set aside the order of the Commissioner (Appeals) and remand the matter to him for decision on merits without insisting for any further deposit. He shall offer reasonable opportunity of hearing before deciding the appeal.

3. The appeal is allowed by way of remand. Stay petition is also disposed of.

(Dictated & pronounced in the open Court)

(M. Veeraiyan)
Technical Member

(D.N.Panda)
Judicial Member

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