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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/363 /2009 - EX[DB] Date 06/04/2009
E/St/379/209

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

To :
M/S P.K.SOAPS & AGRO MILLS,
JAKHAL ROAD, NEAR HONEY DHARAM KANDA,
SUNAM, DISTT. SANGRUR.

M/S P.K.SOAPS & AGRO MILLS, Appellant
Vs
C.C.E. LUDHIANA Respondent

I am directed to transmit herewith a certified copy of **Final order No. 263 / 2009 EX[DB]** dated 31.3.2009 with
ML 50/291/09-EX.
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 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 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 LAWCRUX Advisors (P) Ltd, Law House,1-8,Sector - 10, Faridabad 121003 (Haryana)
16 Office Copy
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Assistant Registrar
(Excise Appeal Branch)

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

E/Stay 379/09, E/Appeal No.363/09-Ex(BR)

(Arising out of order in original No. 365/CE/Ldh/08 dated 14.11.08 dated passed by the Commissioner of Central Excise (Appeals), Chandigarh)

M/s P.K. Soaps & Agro Mills — Appellant

Vs

CCE, Ludhiana — Respondent

Appeared for the Appellant : Shri Sudhir Malhotra, Advocate
Appeared for the Respondent : Shri B.S. Suhag, DR

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

Date of Hearing: 24.3.09

STAY Order No. 291/09-EX. /2009
FINAL ORDER NO 263/09-EX
Per D.N. Panda:

The learned Counsel Shri Sudhir Malhotra submits that the appellant has a serious financial crisis for which the appellant could not comply with the stay order passed by the learned Commissioner on 24.4.2008. The unit was closed and that order could not be served on the appellant. Therefore, the authorities served the stay order on the appellant on 11.8.2008. Being aggrieved by the stay order, the appellant preferred an application for modification of that order before the same authorities. But for some reasons, the appellant could not appear before that authority for which the order dated 14.11.2008 has been passed. If proper direction is given by the Appellate Tribunal, the appellant shall appear before the learned Commissioner (Appeals).

2. The learned DR submits that the learned Commissioner (Appeals) has passed a very fair order calling for deposit of Rs.14 lakhs (Ruees 7 lakhs towards duty and Rs.7 lakhs towards penalty). The appellant had failed to manufacture soap from the imported raw crude palm oil material for which show cause notice was issued. Therefore, any consideration for waiver of pre-deposit shall cause prejudice to Revenue

3. Heard both the sides and perused the record. Without expressing any opinion, we direct the appellant to make pre-deposit of Rs. 7 lakhs (Rupees Seven lakhs) within four weeks from today and make compliance on 28.4.2009 by filing a copy of the challan before the learned Commissioner (Appeals). He shall make an application before the learned Commissioner to fix a date of hearing so that without seeking adjournment, the appellant shall appear for the hearing and lead its defence. The learned Commissioner shall pass an appropriate order following due process of law, if aforesaid direction is carried out. In the result, both the stay application and appeal are disposed of by remanding the matter to the learned Commissioner(Appeals).

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

MPS*