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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/6265/2004-6266/2004 - EX[DB]

Date 14/09/2009

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

To :
M/S BABA BALAK NATH STEELS(P) LTD.

G.T.ROAD,MANDI GOBINDGARH

M/S BABA BALAK NATH STEELS LTD. — Appellant

Vs

C.C.E.CHANDIGARH — Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 653-654 **2009 EX[DB]** dated 03-9-09

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.CHANDIGARH
PLOT NO 19,SECTOR 17-C,CHANDIGARH
2. Adv. / Consult
MR.PAWAN KUMAR PAHWA
MASTAN & CO. ATTORNYS & SOLICITORS, C-5/9, SAFDARJUNG DEVELOPMENT AREA, OPP. IIT GATE, NEW DELHI
3 C.D.R
~~4 J.C.D.R~~.
5 Bar association, CESTAT, New Delhi
6 Director Publications, Customs, Excise, I.P. Estate, New Delhi
7 M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3
8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
9 Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indirapuram - 201010,Ghaziabad, DT, U.P.
10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)
11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
12 Taxindiaonline.com Pvt.Ltd, B-XI/8183,Vasant Kunj, New Delhi - 110070
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026
14 Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,Ahmedabad-15
15 LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)
16 Office Copy
17 Guard file
18. HON'BLE PRESIDENT

Assistant Registrar
(Excise Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi.

COURT-I

Date of hearing/decision: 03.09.2009

Excise Appeal No. 6265 & 6266/2004

[Arising out of Order-in-Appeal No. 675-676/CE/CHD/2004 dated 30.9.2004 passed by the Commissioner (Appeals), Central Excise, Chandigarh]

M/s Baba Balak Nath Steel (P) Ltd., Appellant

Vs.

CCE, Chandigarh Respondent

For approval and signature:

Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Shri M. Veeraiyan, Member (Technical)

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

Appearance:

None for the appellant.
Shri M. Rastogi, DR for the respondent.

Coram: Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Shri M. Veeraiyan, Member (Technical)

Final Oral Order No. 653-654/09-EX

Per : M. Veeraiyan:

These two appeals, by the same appellant, involve common issues and, therefore, are being dealt with by this common order.

2. None appeared for the appellants. Heard the learned DR and perused the records.

3. The relevant facts, in brief, are that the appellants are a manufacturer of non alloy steel ingots and products thereof and they have opted for the compounded levy scheme. However, during investigation, it came to light that they had received from two parties, alloys steel ingots falling under sub-heading No. 722400. The said suppliers of the raw materials also confirmed supplying alloy steel ingots. The representative of the appellants also confirmed receipt and use of the said alloy steel ingots in their factory. Since steel alloy ingots are outside the purview of compounded levy scheme, the original authority confirmed demand of Rs. 55,755/- in one case, and Rs. 66,242/- in another case, along with interest and imposed equal amounts as penalties. The said order has been and upheld by the Commissioner (Appeals).

4. Considering the submissions and on perusal of the records, we find that the appellant does not dispute receipt of alloys of steel ingots. The manufacture and clearance of products out of alloy steel ingots is apparently not covered under the compounded levy scheme. Therefore, the demands of duty as confirmed by the authorities are justified. The penalties imposed ,in the given facts and circumstances of the case, are also justified.

5. In view of the above, we do not find any merits in the appeals and accordingly, the appeals are rejected.

(Justice R.M.S. Khandeparkar)
President

(M. Veeraiyan)
Member (Technical)

/Pant/