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

Appeal No. C/531 /2008-532 /2008 - CU[DB] Date 17/12/2008

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

To : M/S R.K.ISPAT LTD. (TEXTILE DIVISION),
79-A, INDUSTRIAL AREA,SECTOR-21,
BHIWANI., HARYANA.

M/S R.K.ISPAT LTD. (TEXTILE DIVISION) Appellant

Vs

C.C.E. ROHTAK Respondent

I am directed to transmit herewith a certified copy of Final order No. C/663-664/08-CUS. DATED 18.11.08

passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar
(Customs Appeal Branch)

Copy to :
1. Respondent
C.C.E. ROHTAK
SCO NO,6 SECTOR 1, ROHTAK.
2. Adv. / Consult
MR V. LAXMIKUMARAN
B-6/10. SAFDARJUNG ENCLAVE. NEW DELHI-110029
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 Udheshak 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

17. MR. RAM AVTAR, MANAGING DIRECTOR,
M/S R.K.ISPAT LTD.(TEXTILE DIVISION),
79-A, INDUSTRIAL AREA, SECTOR-21.
BHIWANI, HARYANA.

Assistant Registrar
(Customs Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. II
Excise Appeal No. 1279 of 2008 and
Customs Appeal Nos. 531-532 of 2008

[Arising out of the Order-in-Original No. 17/Commr./SU/ 2008/CUS dated 15/04/2008 passed by The Commissioner of Central Excise & Customs, Rohtak.]

1. M/s Shivshakti Industries] (Shri Mukesh Raj, Co. Rep.)
2. M/s R.K. Ispat Ltd.] (Shri M.P. Devenathan, Advocate)
3. Shri Ram Avtar Aggarwal] Appellant

Versus

CCE, Rohtak

Respondent
[Shri S. Shah, Auth. Rep. (DR)]

CORAM : **Hon'ble Shri D.N. Panda, Judicial Member**
Hon'ble Shri Rakesh Kumar, Technical Member

DATE OF HEARING : 18/11/2008.

Final Order No. C/663-664/08 Dated :

Per. D.N. Panda :-

As per direction of the Tribunal in terms of order dated 10/09/08, M/s Shivshakti Industries was directed to make deposit of an amount of the Rs. 5,00,000/- (Rupees Five Lakhs only). Shri Mukesh Raj appearing for the appellant submitted a copy of the challan to learned DR who verified and agreed that the deposit of the ordered amount was made. Therefore, we note the compliance thereof.

2. So far as the direction made to M/s R.K. Ispat Ltd. by the above common order is concerned, learned counsel Shri Devenathan appearing for the appellant today submits that there is no instruction to him as to the deposit of the ordered amount. Therefore, he prays that for failure to

make compliance of above order of the Tribunal appropriate order may be passed. Hearing Revenue and considering such submission, pre-deposit being pre-requisite of law, to avail appeal remedy which is not followed by the appellant, the appellants have made their appeal fatal. Therefore, the appeal case No. C/531 of 2008 stands dismissed.

3. Shri Devenathan also submits that the appellants Shri Ram Avtar Aggarwal in Customs appeal case No. 532 of 2008 has not made the pre-deposit, as directed by the common order dated 10/09/08. Heard Revenue. Pre-deposit being pre-requisite to hear an appeal, failure of the appellant has made the appellant unsuccessful to proceed further. Therefore this appeal also calls for dismissal and we order accordingly.

4. It has been observed in the course of hearing that a common order was passed in aforesaid three appeals under two different statues. Appeal of M/s Shivshakti Industries was under Central Excise Act, 1944 and M/s R.K. Ispat Ltd. and Shri Ram Avtar Aggarwal are under Customs Act, 1962. The registry should have proper attention to place all the three matters before one bench instead of segregation of the matter. If segregation is done, the matter may loose sight in dispensing justice.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK