

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

Appeal No. ST/491 /2008, ST/COD/246/08, ST/S/1547/08

Date 29/08/2008

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

To :
M/S. RALSON CARBON BLACK LTD.

JITWAL KALAN, MALERKOTLA.

M/S RALSON CARBON BLACK LTD.

Appellant

Vs

Respondent

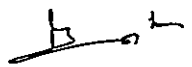
C.C.E. CHANDIGARH

I am directed to transmit herewith a certified copy of Final order No. ST/229/08

Customs dated 26.08.08

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

along with stay order no 335/08 & misc order no. ST/103/08


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. CHANDIGARH

C.R. BUILDING, PLOT NO. 19, SECTOR 17-C, CHANDIGARH 160017

2. Adv. / Consult

MR.J.P.KAUSHIK

A-14/3, SFS FLATS, SAKET, NEW DELHI-110017

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 Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Bhuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10. Adheshak 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 60017

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
(Customs Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

ST/COD/246/08/Customs Branch
Service Tax Stay Application No.1547 of 2008 Customs (BR)
in Appeal No.ST/491/2008-Cusotms Branch

[Arising out of Order-in-Appeal No.477/CE/LDH/CHD/07 dated 12.10.2007
passed by the Commissioner of Central Excise (Appeals), Chandigarh]

Date of Hearing/ Decision:26.08.2008

For approval and signature:

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

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- | | | |
|--|---|------|
| 1. Whether Press Reporters may be allowed to see
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? | : | |
| 3. Whether Their Lordships wish to see the fair copy
of the Order? | : | |
| 4. Whether Order is to be circulated to the Departmental
authorities? | : | Yes |
-

M/s. Ralson Carbon Black Ltd.

....Appellants

[Rep. by Shri J.P. Kaushik, Advocate]

Vs.

CCE, Jalandhar

...Respondent

[Rep. by Shri A.P. Tiwari, Jt.CDR]

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

Final Order No. ST/229/08 Dated:26.08.2008

Per M. VEERAIYAN:

Stay Order No ST/335/08 Misc Order No ST/103/08

Heard both sides.

2. Considering the reason given for delay in filing the appeal,
application for condoning the delay is allowed.

3. We find that the Commissioner (Appeals) has rejected the appeal on the ground that an amount of Rs.12,00,000/- towards service tax and Rs.12,00,000/- towards penalty ordered by him to be deposited as condition for hearing the appeal were not deposited within the stipulated time.

4. Ld. Advocate appearing for the Appellant submits that the Appellant was facing severe financial hardship and hence could not deposit the amount. Now, they are before BIFR and waiting for the final decision. He agrees that by a letter dated 25.09.2007, they sought for the extension of period of one week to deposit the amount as ordered by the Commissioner (Appeals). Till date, they have not made any deposit as assured by them. He pleads acute financial *Hardship. Taking* ~~hardship~~ *into* account, we direct the Applicant to deposit a sum of Rs.12,00,000/- (Rupees Twelve Lakhs only) within eight weeks from today and report compliance on 30th October, 2008 before the Commissioner (Appeals). Subject to compliance of this order, the Commissioner (Appeals) shall hear the appeal afresh on merits without insisting on any further deposit. To enable the same, we set aside the impugned order of the Commissioner (Appeals) and allow the appeal by way of remand in the above terms.

6. The Application for Condonation of Delay and the Stay application are also disposed of.

Order dictated & pronounced in open court on 26.8.2008.

(M. Veeraiyan)
Member (Judicial)

(P.K. Das)
Member (Technical)

Ckp.