

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

Appeal No. E/1924/2006-SM[BR]

Date 14/01/2008

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

To :
SH. RAM CASTINGS
B-82A, GROWTH CENTER, RIICO INDL. AREA,
DHOLPUR. (Raj)

SH. RAM CASTINGS

CCE JAIPUR-I

I am directed to transmit herewith a certified copy of Final order No. 63/2008-SM[BR]
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

dated 3.1.2008


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
CCE JAIPUR-I
2. Adv. / Consult SHRI, BIPIN GARG ADV.
B-1/1289-A, VASANT KUNJ NEW DELHI-110070
3. S.D.R.
4. ~~J.C.D.R.~~
5. Bar association, CESTAT, New Delhi
6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New
7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah
8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301
9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -
10. Nidheshak publications, I.P.Estate, new Delhi
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,
12. Co, Law Institution
13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070
14. Office Copy
15. Guard file


Assistant Registrar
(SM Appeal Branch)

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

E/Appeal No.1924/2006-SM

(Arising out of order in appeal No.429(MPM)/CE/JPR.I/05 dated 22.11.05
passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur)

For approval and signature:

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

1. Whether Press reporters may be allowed to see the order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?
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?

Handwritten initials

M/s Shri Ram Castings

Appellant
(Rep. by Shri Bipin Garg, Advocate)

Vs

CCE, Jaipur-I

Respondent
(Rep. by Shri Sumit Kumar, DR)

Coram: Hon'ble Mr P.K. Das, Member(Judicial)

Date of Hearing: 3.1.2008

Per P.K. Das: *Final* Order No. *63 (08-SM(BR))*

Heard both sides and perused the record.

The issue involved in this case is payment of interest of Rs.1,000/- per day under Rule 8(3) of the Central Excise Rules, 2002. It is seen that the

Tribunal in the case of Condor Power Products Pvt Ltd Vs CCE Faridabad reported in 2007 (210) ELT 137 (Trib.-Del) held that interest is payable at the rate of 2% per month and not at the rate of Rs.1,000/- under Rule 8(3) of Central Excise Rules, 2002. Accordingly, the impugned order is modified in so far as the interest is payable at the rate of 2% per month in the light of the decision of the Tribunal. The appeal is disposed of in the above terms.

(Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)