

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/1021/2006-SM[BR]

Date 31/01/2008

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

To :
CCE LUDHIANA
CENTRAL EXCISE HOUSE RISHI NAGAR LUDHIANA
PB.

CCE LUDHIANA

M/S JAWALA STEEL CORPORATION

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No.208 /2008-SM[BR] dated 21.1.2008
passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
M/S JAWALA STEEL CORPORATION
G.T. ROAD ALLOUR KHANNA[PB.]
2. Adv. / Consult
NONE-----
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)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT -II

CENTRAL EXCISE APPEAL No. 1021 OF 2006-SM

[Arising out of Order-in-Appeal No. 426/ce/dc/Ldh-I/04 dated 22.11.2004 passed by the Commissioner (Appeals), Central Excise, Ludhiana]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President

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 would 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?	

CCE, Ludhiana

Appellant

Vs.

M/s. Jawala Steel Corporation,

Respondents

Appearance:

Shri Sumit Kumar, DR, for the appellant,
None for the respondents,

Coram:

Hon'ble Mr. S.S. Kang, Vice President

Date of Hearing: 21.1.2008

FINAL ORDER NO. 208/08 JM(BN) dated 21.1.08

Per S.S. Kang:

Heard learned D.R. as none appeared on behalf of the respondents in spite of notice.

2. Revenue has filed this appeal against the impugned order whereby the Commissioner (Appeals), after taking into consideration provisions of Notification No. 7/98-CE(NT) dated 30.3.98, held that the duty has been paid within the financial year 1998-99, therefore, the respondents are not liable to penalty.

3. The contention of the Revenue is that notification No. 7/98-CE was amended vide notification No. 10/98-CE dated 29.4.98 whereby it has been provided that, if the duty has not been paid on 10th of the next month the manufacturer is liable to penalty. Contention is that amending notification was not taken into consideration while passing the impugned order, though this issue has been raised specifically before the Commissioner (Appeals). Contention is that, as no finding on this issue has been given in the impugned order.

4. I find that in the impugned order the Commissioner (Appeals) noticed the plea raised by the Revenue that notification No. 7/98-CE was amended by notification No. 10/98-CE, but no finding is given in the impugned order. In view of this impugned order is set aside and

the matter is remanded back to the Commissioner (Appeals) to decide the same afresh after affording a reasonable opportunity of personal hearing to the respondent. Appeal is allowed by way of remand.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

Dated 21st January, 2008

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