

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/1547/2006-1548/2006

Date 06/02/2008

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

To :
1-2) M/SHONDA SIEL POWER PRODUCTS LTD.
VILL & PO-BHIGWARA KI9CHHA ROAD,RUDRAPUR

M/SHONDA SIEL POWER PRODUCTS LTD.

CCE,MEERUT-II


I am directed to transmit herewith a certified copy of Final order No.269- 270 /2008 –SM[BR] dated 21.1.2008 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Appellant
Vs
Respondent


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
CCE,MEERUT-II
OPP SHAHEED PARK DELHI ROAD,MEERUT
2. Adv. / Consult SHRI. D.L. OZHA, MANAGER
C/O APPELLANT-----
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 Nos. 1547-1548
OF 2006-SM**

[Arising out of Order-in-Appeal No. 15-16-CE/MRT-II/2006 dated 31.01.2006 passed by the Commissioner (Appeals), Central Excise, Meerut]

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?	

M/s. Honda Siel Power Products Ltd.

Appellants

Vs.

CCE, Meerut-II

Respondent

Appearance:

Shri D.L. Ozha, Manager (Excise) for the appellants,

Ms. Archana Pandey Mittal, Jt.CDR, for the respondent,

Coram:

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

Date of Hearing: 21.1.2008

FINAL ORDER NO. 269-70/08-SM (dated 21.1.08)
(BR)

Per S.S. Kang:

Heard both sides.

2. The appellants filed these appeals against the impugned order whereby application for extension of period under Rule 57F(4) of Central Excise Rules was rejected only on the ground that the same has been filed after 60 days. The rule provides that the goods sent to the job worker for processing are to be received back in the factory within 60 days or the within the period as extended by the proper officer. The application was rejected on the ground that the request for extension has been made after the period of 60 days.

3. This issue is settled by the Larger Bench in the case of Godrej Foods, reported in 2001 (133) ELT 81. Larger Bench of the Tribunal held that the request made by the manufacturer for extension of period after expiry of 60 days is to be considered on merit.

4. Contention of the appellants is that due to labour problem in their factory they could not receive the goods within the period of 60 days or apply for extension within 60 days. In these circumstances

impugned order is set aside and the matter is remanded back to the Commissioner (Appeals) to decide the matter afresh after affording reasonable opportunity of hearing to the appellants. Both the appeals are allowed by way of remand.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

Dated 22nd January, 2008'

RK