

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/755 /2006-SM[BR]

Date 27/03/2008

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

To :
C.C.E. INDORE
MANIK BAGH PALACE, POST BOX NO. 10, INDORE
452001 (M.P.)

C.C.E. INDORE

M/S SHRI AMEYA ELECTRICALS P LTD,

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 481 /2008 -SM[BR]** dated 7.2.2008

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 SHRI AMEYA ELECTRICALS P LTD,
87-B, INDL AREA NO-3, A.B. ROAD, DEWAS (MP)

2. Adv. / Consult

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 AND SERVICE TAX APPELLATE
TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH
NEW DELHI, COURT NO. III**

Excise Appeal No.755 of 2006-SM (BR)

[Arising out of order in appeal No.IND-I/335/2005 dated 13.10.2005 passed by
the Commissioner of Central Excise (Appeals), Indore]

Date of Hearing/ Decision:7.2.2008

For approval and signature:

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

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- | | | |
|--|---|------|
| 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? | : | } M. |
| 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, Indore

...Appellants
[Rep. By Shri S. Gautam, DR]

Vs.

M/s. Shri Ameya Electricals Pvt. Ltd.

....Respondent
[Request on merits]

CORAM: Mr. P.K. Das, Member (Judicial)

Final Order No. 4.8.1/2.2-5.2(11) Dated: 7.2.2008

Per P.K. Das:

The Revenue filed this appeal against the Order-in-Appeal No. IND-I/335/2005 dated 30.10.2005 passed by the Commissioner (Appeals) in respect of payment of interest. The respondent cleared inputs/capital goods as such and debited the duty on fortnightly payment basis in terms of Rule 8 of Central Excise Rules. The adjudicating authority confirmed the payment of interest of Rs. 7,277/- for delayed payment of duty as the Rule 8 is not applicable. The Commissioner (Appeals) set aside the adjudication order ^{following} ~~insofar as~~ the decision of the Tribunal in the case of M/s. K.L.R.M. Textile Vs. CCE reported in 2005 (188) ELT 169 (Tribunal-Chennai), wherein it has been held that in respect of inputs as well as capital goods removed as such, the facility of payment of duty on fortnightly basis would be available to the assessee and the interest cannot be charged.

2. In view of the decision of the Tribunal, I do not find any reason to interfere the order of the Commissioner (Appeals). Accordingly, the appeal filed by the Revenue is rejected.

Order dictated & pronounced in open court on 7.2.2008.

(P.K. Das)
Member (Judicial)

Ckp.