

**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/714 /2007-715 /2007 – SM[BR] E / CROSS / 125 – 126 / 2007

Date 11/11/2008

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

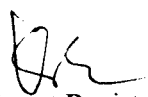
To :  
C.C.E FARIDABAD  
DIVISION I, NEW CGO COMPLEX, NH-IV,  
FARIDABAD  
C.C.E FARIDABAD

Appellant

Vs  
Respondent

M/S POOJA FORGE LTD

I am directed to transmit herewith a certified copy of Final order No. 1436-1437 / 2008 –SM[BR] dated 7.10.2008  
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

  
Assistant Registrar  
(SM Appeal Branch)

**Copy to :**

1. Respondent

(1-2) M/S POOJA FORGE LTD

14/4, MATHURA ROAD, FARIDABAD  
2. Adv. / Consult SHRI RAMESH KUMAR SHARMA CONSLTT.  
B- 222, SIS RAM COMPLEX MAIN MARKET BADARPUR  
NEW DELHI -110044

3 S.D.R

← 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 - 3

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

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

10 Nidheshak publications, I.P.Estate, new Delhi

11 Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi Bagh, New Delhi - 110026

12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kuni, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-1

15 Office Copy

16 Guard file

  
Assistant Registrar  
(SM Appeal Branch)

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

E/Appeal Nos. 714-715/2007 –SM(BR), E/Cross 125-126/07-SM(BR)

(Arising out of order in appeal No.104/CE/App1/DLH.IV/06 dated 20.12.2006 passed by the Commissioner of Central Excise (Appeals), Faridabad)

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?

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y-17

CCE, Faridabad

Appellant  
(Rep. by Shri S. Gautam, DR)

Vs

M/s Pooja Forge Ltd

Respondent  
(Rep. by Shri Ramesh Kumar Sharma, Advocate)

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

Date of Hearing: 7 .10.08

Final Order No. 1436-37 /2008-SM(BR)

Per P.K. Das:

The Revenue filed this appeal against the order in appeal dated 20.12.2006 passed by the Commissioner (Appeals), Delhi-IV, Faridabad.

2. After hearing both the sides and on perusal of the record, it is seen that the issue involved in this case is as to whether the respondents are liable to pay the duty at the time of clearance under Rule 3(4) of Cenvat Credit Rules, 2002 or in a manner as prescribed under Rule 8 of Central Excise Rules, 2002. The learned DR submits that two show cause notices were issued for different periods charging interest for delayed payment of duty under Rule 8 of Central Excise Rules, 2002.

3. I find that the issue has already been decided by the Tribunal in a series of decisions in favour of the respondents as under:-

- a) CCE Vs India Tube Mill & Metal Industries  
2007 (209) ELT 389 (T)
- b) KLRF Textiles Vs CCE  
2005 (188) ELT 169 (T)
- c) Grasim Industries Ltd Vs CCE  
2003 (155) ELT 200

4. I find that the Tribunal decided the issue that duty is required to be paid on monthly basis while clearance of inputs under Rule 3(4) of Central Excise Rules, 2002. In view of that, I do not find any merit in the appeal. Accordingly, both the appeals are rejected. Cross objections are also disposed of.

(Order dictated and pronounced in the open Court).

MPS\*

(P.K. Das)  
Member(Judicial)