

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/3173/2006-SM[BR]

Date 03/09/2008

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

To:-
M/S LML LIMITED
C-10,PANKI INDUSTRIAL ESTATE,KANPUR
208022

M/S LML LIMITED

C.C.E.KANPUR

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 1250 / 2008 -SM[BR]** dated 12.8.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E.KANPUR

117/7,SARVODAYA NAGAR,KANAPUR.

2. Adv. / Consult

MR.R.SANTHANAM

C-3/210, JANAK PURI, NEW DELHI - 110 058.

3. S.D.R.

~~4. 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 Delhi -

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 Punjabi Bagh, New Delhi - 110026

12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

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

14. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15

15. Office Copy

16. Guard file


Assistant Registrar
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K Puram, New Delhi-110066

COURT-IV

Date of hearing: 12.8.2008

E/Appeal No.3173/2006-SM(BR)

(Arising out of Order-in-Appeal No.245/CE/APPL/KNP/2006
dated 27.6.2006 passed by the Commissioner of Central Excise
(Appeals), Kanpur)

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?
-
- m.
y.n.

M/s. LML Limited

Appellant/Applicant
(Rep. by Shri R. Santhanam, Advocate)

Vs.

C.C.E. Kanpur

Respondent
(Rep. by Shri K.K. Goel, Jt. CDR)

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

Final Order No. 1250/08-SM(CB R)

Per: P.K. Das:

After hearing both the sides and on perusal of the records, it is seen that the Appellant claimed interest on the refund of duty. The Id. Advocate submits that the Appellants are entitled interest from 29.9.2001 i.e. 3 months after the date of unilateral appropriation of amount till the date of payment of refund i.e. 23.9.2005. The Id. DR relied upon the decision of the Tribunal in *the* case of Commissioner of Central Excise, Meerut-II Vs. Polyplex Corporation Ltd. reported in 2008 (222) ELT 529 (Tri.-Del.). It is seen from the order of the Commissioner (Appeals) that the Appellant requested on 27.6.2005 to refund the duty in compliance to order-in-appeal dated 28.2.2005. The Tribunal in the case of Polyplex Corporation Ltd. (supra) held that payments of interest is eligible after ~~of~~ 3 (three) months from the date of receipt of Final Order of the Tribunal till date of payment. In this case, it is seen from Order of Commissioner (Appeals) that refund claim was submitted on 27.6.2005, the Appellant is entitled to get interest

after of 3 (three) months from that date (i.e. 27.9.2005) and refund was sanctioned on 23.9.2005. Thus, I do not find any infirmity in the order. The appeal filed by the Appellant is rejected.

(Dictated and pronounced in the open court.)

(P.K. Das)
Member (Judicial)

K. Gupta