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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/3249/2006-SM[BR] Date 09/04/2008

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

To :
M/S GNA AXLES LTD
V&PO MEHTIANA,DISTT-HOSHIARPUR.

M/S GNA AXLES LTD Appellant

Vs

C.C.E.JALANDHAR. Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 597 /2008 –SM[BR] dated 12.3.2008 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.JALANDHAR.
   HQ AT CHANDIGARH,PLOT NO 19,SECTOR 17-C,CHANDIGARH.
2. Adv. / Consult
   MR.VINOD AGARWAL
   388, ADARSH NAGAR, JALANDHAR (PB)
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 Publictions (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 Appeals Nos.3249 of 2006-SM (BR)

[Arising out of order in appeal No.222/CE/APPL/JAL/2006 dated 12.7.2006 passed by the Commissioner of Central Excise (Appeals), Jalandhar]

Date of Hearing/ Decision:12.3.2008

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.	:	No
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/s. GNA Axles Ltd. ...Appellants

[Rep. by Shri Hemant Bajaj, Advocate.]

Vs.

CCE, Jalandhar Respondent

[Rep. by Shri B.S. Suhag, DR.]

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

Final Order No.597/08-SM(BR) Dated:12.3.2008

Per P.K. Das:

The issue involved in this case is payment of interest and penalty under Central Excise Act, 1944 on the supplementary invoice.

2. After hearing both the sides and on perusal of the records, it is seen from the adjudication order that the goods were cleared by the appellants as per rates mentioned in the purchase orders and thereafter on revision of contract prices, they were issuing supplementary invoices and paying the differential duty at the time of issue of supplementary invoices. I find that the Tribunal in the case of Commissioner of Central Excise Vs. M/s. Endurance Systems (India) Pvt. Ltd. reported in 2008-TIOL-330-CESTAT-MUM and in the case of CCE, Aurangabad Vs. M/s. Rucha Engineering Pvt. Ltd. reported in 2006 –TIOL-885-CESTAT-MUM held that interest on supplementary invoices is not required to be paid. Respectfully following the decisions of the Tribunal, payment of interest and penalty under Section 11 AB of the Central Excise Act, 1944 is set aside and the appeal is allowed with consequential relief.

Order dictated & pronounced in open court on 12.3.2008.

(P.K. Das)
Member (Judicial)

Ckp.