TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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/3846/2006-SM[BR] Date 09/05/2008

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

To :
C.C.E.CHANDIGARH
PLOT NO 19, SECTOR 17-C, CHANDIGARH.

C.C.E.CHANDIGARH Appellant
Vs
M/S KAPSONS INDS LTD Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 719 /2008 –SM[BR] dated 7.4.2008 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 KAPSONS INDS LTD
   9, INDUSTRIAL AREA, PHASE-II, CHANDIGARH.
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. 46, Saket, New Delhi 110017
7. M/s Centax Publictions (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. 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.3846 of 2006-SM (BR)

[Arising out of Order-in-Appeal No.802/CE/CHD/06 dated 5.9.2006 passed by the Commissioner of Central Excise (Appeals), Chandigarh]

Date of Hearing/ Decision:7.4.2008

For approval and signature:

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

1. Whether Press Reporters may be allowed to see 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?	:	No.
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, Chandigarh ...Appellants
[Rep. by Shri Rajmal, JDR]

Vs.

M/s. Kapsons Industries Ltd. ...Respondent
[Request on merits.]

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

Final Order No....719/08-SM(BR)/Dated:7.4.2008

Per P.K. Das:

Heard the ld. DR on behalf of the Revenue. None appeared on behalf of the Respondent in spite of issue of notice.

2. Ld. DR submits that the Respondent had issued supplementary invoices and paid differential duty on the enhanced price and, therefore, they are liable to pay interest under Section 11 AB of the Central Excise Act, 1944. It is seen from the Grounds of Appeal of the Revenue that the Tribunal's Order No.875-877/05 dated 6.8.2005 in the case of Motherson Sumi Systems Ltd. Vs. CCE, Bangalore has not been accepted by the Revenue and an appeal has been proposed to be filed against that order.

3. At this stage, at the request of the Bench, Shri Atul Gupta and Shri Hemant Bajaj, Advocates placed the decision of the Tribunal in the case of Commissioner of Central Excise, Aurangabad Vs. Rucha Engg. Pvt. Ltd. – 2006 (206) ELT 278 (Tribunal-Mumbai). They also placed the decision of the Hon'ble Bombay High Court, whereby the Tribunal's decision in the case of M/s. Rucha Engg. Pvt. Ltd., was upheld as reported in 2008 (223) ELT 161 (Bombay). So, I do not find any reason to interfere the order of the . Accordingly, the appeal filed by the Revenue is rejected.

Order dictated & pronounced in open court on 7.4.2008.

(P.K. Das)
Member (Judicial)

Ckp.