

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/133 /2007 – SM[BR]

Date 02/02/2009

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

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Appellant

Vs
Respondent

C.C.E.JAIPUR II

I am directed to transmit herewith a certified copy of Final order No. 93 /2009- SM[BR] dated 23.1.2009

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.JAIPUR II

NCRB, STATUE CIRCLE, C-SCHEME, JAIPUR

2. Adv. / Consult SHRI K.K.ANAND ADV.

A-5, [BASMENT] LAJPAT NAGAR- III,
NEW DELHI-24.

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 - 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 Punjabi 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

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Assistant Registrar
(SM Appeal Branch)

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

E/Appeal No.133 /2007 -SM(Br)

(Arising out of order in appeal No.560/HKS/CE/BH/JPR.II/06 dated 27.10.06 passed by the Commissioner of Central Excise (Appeals), Jaipur)

M/s Bhilwara Processors

Appellant

Vs

CCE, Jaipur

Respondent

Appeared for Appellant : Shri Hemant Bajaj, Advocate
Appeared for Respondent : Shri R.K. Verma, DR

Date of Hearing: 1.1.09

Coram: Hon'ble Mr.D.N. Panda, Judicial Member

Final Order No. 93/09-SM(DR) /~~2008-EX~~(BR)

Per D.N. Panda:

Learned DR makes a preliminary objection that the appellant has not made grievance against levy of duty liability earlier determined. But learned Counsel Shri Hemant Bajaj appearing for the appellants submits that there is . . . wrong calculation of interest by the authorities. He therefore, prays that a date may be fixed before the adjudicating authority to rectify the error in calculation of interest.

2. Heard both sides. There is no dispute that an order giving rise to liability reaches its finality unless stayed or reversed. When

the appellant comes forward to cooperate for removal of defect in calculation of interest, that can be done by both sides fixing a date for reconciliation. Learned Adjudicating Authority shall fix date and both sides shall cooperate for reconciliation in calculation. In the result, the matter is remanded to the learned Adjudicating Authority, setting aside the impugned order.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

MPS*