

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH

Appeal No. E/1604/2009 - EX[DB] WITH
E/S/1652/2009-EX & E/COD/117/2009-EX

Date 28/08/2009

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

To :
M/S S.G.STEELS
R/O 18-RAMNAGAR, GHAZIABAD, (U.P.)

M/S S.G.STEELS
C.C.E. MEERUT II

STAY ORDER NO.831/2009-EX
MISC ORDER NO.532/2009-EX

Appellant
Vs
Respondent

EX[DB] dated 25-8-09

I am directed to transmit herewith a certified copy of **Final order No.563/2009-**

passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. MEERUT II

OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI ROAD, MEERUT (UP)

2. Adv. / Consult

MR. PREM RANJAN KUMAR
LGF-6 /33, VIKRAM VIHAR,
LAJPAT NAGAR, N. DELHI-24

3 C.D.R

~~4 J.C.D.R.~~

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

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

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

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

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

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

15 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Haryana)

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17 Guard file


Assistant Registrar
(Excise Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

E/Stay/1652/09 in Appeal No.1604 of 2009
E/COD/117/09 in Appeal No.1604 of 2009

(Arising out of Order-in-Appeal No.139/MRT-II/2008 dated 8.12.2008.12.2008
passed by the Commissioner of Customs & Central Excise (Appeals),Meerut-II)

Date of Hearing/Decision: 24.08.2009

For approval and signature:

Hon'ble Dr.Chittaranjan Satapathy, Member (Technical)
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/s.S.G.Steels

Appellant

Vs.

Commissioner of Central Excise, Meerut

Respondent

Present for the Appellant: Shri Prem Ranjan, Advocate
Present for the Respondent: Shri R.K.Verma, DR

Coram: Hon'ble Dr.Chittaranjan Satapathy, Member(Technical)
Hon'ble Mr.P.K.Das, Member (Judicial)

FINAL ORDER NO. 563/09-EX
Stay ORDER NO. 831/09-EX
MISSED ORDER NO. 532/09-EX
PER: DR.CHITTARANJAN SATAPATHY

Heard both sides. Considering the grounds in the condonation application, the delay in filing the appeal is condoned. We note that the lower appellate authority has dismissed the appeal on the ground of non compliance with the direction of depositing the entire amount of duty. Considering the financial difficulty ^{pleaded} by the appellants on account of closure of the factory, we direct the appellants to pre-deposit 25% of duty amount within four weeks and report compliance to the lower appellate authority. Subject to compliance of the above direction, the

impugned order shall stand set aside and the appeal remanded to the lower appellate authority. ^{In the event of} Non compliance of the above direction, the appeal shall stand dismissed.

(CHITTARANJAN SATAPATHY)
MEMBER (TECHNICAL)

(P.K.DAS)
MEMBER (JUDICIAL)

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