

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/2472/2007 – SM[BR]

Date 04/09/2009

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

To :
M/S NAVJOT CEMENT CONSTRUCTIONS PVT. LTD.
CHAHAL ROAD, FARIDKOT (PUNJAB)
M/S NAVJOT CEMENT CONSTRUCTIONS PVT. LTD.

Appellant
Vs
Respondent

C.C.E. CHANDIGARH

I am directed to transmit herewith a certified copy of Final order No. 1108 / 2009 –SM[BR] dated 19.8.2009
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. CHANDIGARH

C.R. BUILDING, PLOT NO. 19, SECTOR 17-C, CHANDIGARH 160017

2. Adv. / Consult

MR.SUDHIR MALHOTRA.

13-R, HUKAM CHAND COLONY, NEAR D.A.V COLLEGE, JALANDHAR

3 S.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 Kuni, 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 (Harvana)

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Assistant Registrar
9/9/09

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI

Excise Appeal No.2472 of 2007-SM (BR)

[Arising out of Order-in-Appeal No.352/CE/CHD/LDH/2007 dated 31.08.2007 passed by the Commissioner of Central Excise (Appeals), Chandigarh]

Date of Hearing/ Decision:19.08.2009

For approval and signature:

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

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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?
 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. Navjot Cement & Construction Pvt. Ltd. ...Appellants
(Rep. by Shri Sudhir Malhotra, Advocate)

Vs.
CCE, Chandigarh ...Respondents
(Rep. by Shri S.K. Bhaskar, SDR)

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

final Order No. 1108/2009 SM (BR) /Dated:19.08.2009

Per P.K. Das:

After hearing both the sides and on perusal of the records, I find that the Commissioner (Appeals) dismissed the appeal for non-compliance of the Stay Order. It is seen from the record that vide Stay

Order No.904/07-SM (BR) dated 16.10.2007, the Tribunal directed the applicant to deposit a sum of Rs.1,00,000/-, which has been complied with by the appellant. It is also seen that the Commissioner (Appeals) dismissed the appeal without going into the merits. As such, it is fit and proper that the matter should be sent back to the Commissioner (Appeals) to decide on merits.

2. In view of the above, the impugned order is set aside. The matter is remanded back to the Commissioner (Appeals) to decide on merits without insisting any pre-deposit. The appeal is allowed by way of remand.

Order dictated & pronounced in open court on 19.08.2009.

(P.K. Das)
Member (Judicial)

Ckp.