

**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/1901/2007 / SM & E/ 2077 / 2007 -SM[BR]

Date 24/09/2009

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

To :
C.C.E. INDORE

MANIK BAGH PALACE, POST BOX NO. 10, INDORE
452001 (M.P.)

C.C.E. INDORE

Appellant

Vs

Respondent

M/S DONY POLO UDYOG PVT. LTD.

I am directed to transmit herewith a certified copy of Final order No. 1160 - 1161 / 2009 SM[BR] dated 8.9.2009

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


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

(1-2) M/S DONY POLO UDYOG PVT. LTD.

SHAMGARH, DISTT. MAUNDSUR, M.P.

2. Adv. / Consult

SHRI BIPIN GARG ADV.

B-1/1289-A, VASANT KUNJ NEW DELHI

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)

16 Office Copy

17 Guard file


Assistant Registrar
(SM Appeal Branch)

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

**Appeal No.E/1901/2007 SM &
Appeal No. E/2077/2007 SM**

[Arising out of order in appeal Nos. IND-I/68/2007 dated 19.03.2007 and IND-I/84/2007 dated 12.04.2007 passed by the Commissioner (Appeals), Indore

**Date of Hearing:08.09.2009
Date of decision: 08.09.2009**

CCE, Indore
...Appellant

Vs.

M/s.Dony Polo Udyog (P) Ltd.

... Respondent

Present for the Appellant : Shri I. Baig, DR
Present for the Respondent: None

CORAM: HON'BLE MR. RAKESH KUMAR, TECHNICAL MEMBER

Final **ORDER NO. 1160-1161/2009-SM(CBR) DATED:08.09.2009**

PER: RAKESH KUMAR

These are Revenue's appeals against order in appeal Nos. IND-I/68/2007 dated 19.03.2007 and IND-I/84/2007 dated 12.04.2007 passed by the Commissioner (Appeals), Indore.

2. Heard both sides.

3. The only issue involved in these appeals is relating to interest liability of the respondents in respect of differential

duty paid by them under supplementary invoices on account of price escalation. Both the sides agree that this issue stands settled by the Hon'ble Supreme Court's judgment in the case of CCE, Pune vs. SKF India Ltd. reported in (2009) 21 STT 429 (SC) wherein the Hon'ble Supreme Court held that provisions regarding interest liability under section 11AB would be applicable in respect of payment on differential duty under supplementary invoices.

4. In view of the settled legal position on this issue, the Revenue's appeals are allowed.

[Dictated & Pronounced in the open Court].

(RAKESH KUMAR)
TECHNICAL MEMBER

Anita