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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/2022/2007 – SM[BR] Date 29/09/2009

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

To :
C.C.E BHOPAL

HOSHANGABAD ROAD, 48, ADMINISTRATIVE
AREA, AREA HILLS, BHOPAL (M.P.) 462011
C.C.E BHOPAL Appellant

Vs

M/S STRESSCRETE PVT. LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 1167 / 2009 –SM[BR] dated 9.9.2009

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

Assistant Registrar
(SM Appeal Branch)

Copy to :
1. Respondent

M/S STRESSCRETE PVT. LTD.

BUDNI, DISTT. SEHORE, M.P.

2. Adv. / Consult

NONE;---------------

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 Publictions 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
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Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. IV
Excise Appeal No. 2022 of 2007 (SM)

[Arising out of the Order-in-Appeal No. 08-CE/BPL/2007-2008 dated 13/04/2007 passed by The Commissioner (Appeals), Customs & Central Excise, Bhopal.]

For Approval and signature :
Hon'ble Shri Rakesh Kumar, Member (Technical)

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 would 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 Department Authorities?	:

CCE, Bhopal — Appellant

Versus

M/s Stresscrete P. Limited — Respondent

Appearance

Shri S. Gautam, Authorized Representative (DR) – for the appellant.

None – for the respondent.

CORAM : **Hon'ble Shri Rakesh Kumar, Member (Technical)**

DATE OF HEARING : 09/09/2009.

Final Order No. 1167/2009-SM(BR) Dated : ____________

Per. Rakesh Kumar :-

This is Revenue's appeal against order-in-appeal No. 08-CE/BPL/2007-2008 dated 13/04/2007 passed by CCE (Appeals), Bhopal by which Commissioner (Appeals) held that the Respondent are not liable to pay interest on the differential duty on account of price escalation which was paid under supplementary invoices.

2. None appeared for the respondent. Heard Shri S. Gautam, the learned Departmental Representative who pleaded that the issue involved is squarely covered in the Department's favour on the basis of Hon'ble Supreme Court decision in the case of **CCE, Pune vs. SKF India Ltd.** reported in **2009 (93) RLT 237 (SC).**

3. I have carefully considered the submissions of the learned Departmental Representative and gone through the

records. On going through the record, I find that only issue involved in the appeal of Revenue is the respondent are liable to pay interest on the differential duty on account of price escalation paid by them under supplementary invoice. Since this issue has been decided in the Department's favour in the case of CCE, Pune vs. SKF India Ltd. (supra), the impugned order is not sustainable, and the same is set aside. The Revenue's appeal is allowed.

(Dictated and pronounced in open court.)

(Rakesh Kumar)
Member (Technical)

PK