

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/604 /2008 – SM[BR]

Date 21/01/2010

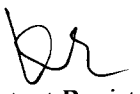
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S PRABHA ENGINEERS
G-567-69, M.I.A,
EXTENSION ALWAR (RAJ.)
M/S PRABHA ENGINEERS

Appellant
Vs
Respondent

C.C.E. JAIPUR I

I am directed to transmit herewith a certified copy of **Final order No. 89 /2010 –SM[BR]** dated 14.1.2010
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 I

N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME, JAIPUR 302005.

2. Adv. / Consult

MR.R. KRISHNAN

297-E, POCKET-II, PHASE-I, MAYUR VIHAR DELHI-110091.

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 Kunj, New Delhi - 110070

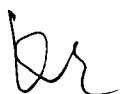
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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 (Harvana)

16 Office Copy

17 Guard file


Assistant Registrar
(SM Appeal Branch)

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

Appeal No.E/604/08-SM Branch

[Arising out of Order-in-Appeal No.373(RKS)CE/JPR-I/2007
dated 3.1.2008 of the Commissioner of Central Excise (Appeals), Jaipur]

Date of Hearing/ Decision: 14.01.2010

For approval and signature:

Mr. M. Veeraiyan, Member (Technical)

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- | | |
|--|--------|
| 1. Whether Press Reporters may be allowed to see
CESTAT (Procedure) Rules, 1982. | Yes |
| 2. Whether it should be released under Rule 27 of the
CESTAT (Procedure) Rules, 1982 for publication
in any authoritative report or not? | : No |
| 3. Whether Their Lordships wish to see the fair copy
of the Order? | : Seen |
| 4. Whether Order is to be circulated to the Departmental
authorities? | : Yes |
-

M/s. Prabha Engineers

...Appellants
(Rep. by Shri R. Krishnan, Advocate)

Vs.

CCE, Jaipur-I

...Respondent
(Rep. by Shri S.K. Bhaskar, DR)

CORAM: Hon'ble Mr. M. Veeraiyan, Member (Technical)

final Order No. 89/2010 SM (B2) /Dated: 14.01.2010

Per M. Veeraiyan:

Heard both sides on the appeal. Both sides agree that the issue relating to recovery of interest amounts raised on the basis of supplementary invoices due to price escalation stands settled by the

● Hon'ble Supreme Court in the case of CCE, Pune Vs. SKF Ltd. reported in 2009 (239) ELT 385 (SC).

2. In view of the above, the appeal is rejected.

Order dictated & pronounced in open court on 14.1.2010.

(M. Veeraiyan)
Member (Technical)

Ckp.