

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/3264/2007 – SM[BR]

Date 24/11/2009

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

To :
C.C.E ALLAHABAD
38,M.G.MARG, CIVIL LINES, ALLAHABAD
C.C.E ALLAHABAD

M/S SANGAM STRUCTURALS LTD.

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 1459 / 2009 –SM[BR] dated 16.11.2009 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 SANGAM STRUCTURALS LTD.

A-28-A, UPSIDC, INDL. AREA, NAINI, ALLAHABAD, U.P.

2. Adv. / Consult SHRI A.JAJU ADV.

N/V;-----

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/3264 of 2007-SM (BR)

[Arising out of Order-in-Appeal No.175-CE/ALLD/2007 dated 26.09.2007 passed by the Commissioner of Central Excise (Appeals), Allahabad]

Date of Hearing/ Decision:16.11.2009

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? : y t

CCE, Allahabad (U.P.)

...Appellants

(Rep. by Shri S.K. Bhaskar, JDR)

Vs.

M/s. Sangam Structurals Ltd.

....Respondent

(Rep. by Shri A. Jaju, Advocate)

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

final Order No. 1459/2009 SM BR /Dated:16.11.2009

Per P.K. Das:

Heard both sides and perused the records.

2. Ld. SDR submits that the respondent failed to discharge fortnight payment of duty in the month of October' 2000 in two occasions under Rule 8(3) of the Central Excise Rules, 2002. He submits that the Original

Authority failed to confirm the demand of interest and imposition of penalty ^{and dropping} dropping the proceedings. He further submits that in the appeal before the Commissioner (Appeals), whereby demand of interest was confirmed but no penalty was imposed. He submits that in this situation, penalty under Section 11 AC of the Central Excise Act is warranted.

3. On the other hand, Id. Advocate on behalf of the respondent reiterates the findings of the Commissioner (Appeals).

4. After hearing both the sides, I find force in the submission of the Id. DR. It is seen that the respondent failed to discharge the duty liabilities in two occasions and, therefore, there is contravention of the Rules. Accordingly, penalty is imposable. However, transactions were recorded in the Books of Accounts and the imposition of penalty under Section 11 AC of the Act is not warranted. But there is a contravention of the Rules and general penalty under Rule 27 of the Rules is imposable.

5. Accordingly, penalty is imposed of Rs.5,000/- each on two occasions under Rule 27 of the Rules. The appeal is allowed in the above terms.

Order dictated & pronounced in open court on 16.11.2009.

(P.K. Das)
Member (Judicial)

Ckp.