

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/32 /2007 – SM[BR]

Date 15/10/2009

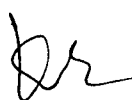
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S OSWAL ELECTRICALS
PLOT NO 49,NIT, FARIDABAD(HR)
M/S OSWAL ELECTRICALS

Appellant
Vs
Respondent

C.C.E.FARIDABAD

I am directed to transmit herewith a certified copy of **Final order No. 1259 / 2009 –SM[BR]** dated 24.9.2009
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E.FARIDABAD

NEW CGO COMPLEX NH-IV, FARIDABAD.

2. Adv. / Consult SHRI T.R. RASTOGI ADV.

SD – 84, TOWER APARTMENTS, PITAMPURA
NEW DELHI – 110034.

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
(SM Appeal Branch)

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

Excise Appeal No.32 of 2007-SM (BR)

[Arising out of Order-in-Original No.IV(16)107/Tech/DL-IV/06/6814
dated 18.10.2006 passed by the Commissioner of Central Excise,
Faridabad]

Date of Hearing/ Decision: 24.09.2009

For approval and signature:

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

-
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?
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M/s. Oswal Electricals

...Appellants

(Rep. by Shri T.R.Rastogi, Advocate)

Vs.

CCE, Faridabad

...Respondent

(Rep. by Shri S.R. Meena, SDR)

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

final

Order No. 1259/2009 Dated: 24.09.2009

Per P.K. Das:

Ld. Advocate on behalf of the appellant submits that the issue
involved in this case is recovery of interest under Section 11 AB of the

Central Excise Act, 1944 on payment of differential duty on the basis of supplementary invoices. He fairly submits that the Hon'ble Supreme Court in the case of CCE, Pune Vs. SKF India Ltd. reported in 2009 (93) RLT 237 (SC) held against the assessee. In view of that decision of the Hon'ble Supreme Court, the demand of interest is upheld. Hence, the appeal filed by the appellant is rejected.

Order dictated & pronounced in open court on 24.09.2009.

(P.K. Das)
Member (Judicial)

Ckp.