

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/2856/2007 – SM[BR]

Date 17/11/2009

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

To :
C.C.E. DELHI IV
NEW CGO COMPLEX, NH-IV, FARIDABAD,
HARYANA 121001.
C.C.E. DELHI IV

Appellant

Vs
Respondent

M/S OMEGA BRIGHT

I am directed to transmit herewith a certified copy of **Final order No. 1432 / 2009 –SM[BR]** dated 9.11.2009
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 OMEGA BRIGHT

STEELA (P) LTD. PLOT NO. 109, SECTOR-24, FRIDABAD, HARYANA

2. Adv. / Consult SHRI C.D. BANGA CON.

M/S RESPONDENT;-----

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.2, R. K. Puram, New Delhi
COURT-III

Date of hearing/decision: 9.11.2009

Excise Appeal No. 2856 of 2007-SM

[Arising out of order-in-Appeal No. 76/CE/App/DLH-IV/2007 dated 13.7.2007 passed by the Commissioner of Central Excise (Appeals), Delhi-I]

For approval and signature:

Hon'ble Shri M. Veeraiyan, Technical Member

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the 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

CCE, Delhi-II

Appellant

Vs.

M/s Omega Bright Steels (P) Ltd.

Respondent

Appearance:

Appeared for the Appellant – Shri R.K. Saini, JDR

Appeared for the Respondent- Shri C.D. Banga, Consultant

Coram: Hon'ble Shri M. Veeraiyan, Technical Member

final Order No. 1432/2009 SM(B)

Per: M. Veeraiyan:

This is an Appeal against the order of the Commissioner (Appeals), Delhi-I dated 13.7.2007 by which the order of the

original Authority confirming demand of interest amounting to Rs.58,280.35 on the duty paid subsequently on supplementary invoices was set aside.

2. Both sides agree that the issue is decided in favour of the Department by the Hon'ble Supreme Court in the case of **Commissioner of Central Excise, Pune Vs. SKF India Ltd.** reported in 2009 (239) ELT 385 (SC).

3. In view of the above, order of the Commissioner setting aside the demand of interest is not sustainable. Accordingly, the order of the Commissioner (Appeals) is set aside and order of the original Authority confirming demand of interest is restored. The Appeal is allowed.

(Dictated & pronounced in open Court)

(M. VEERAIYAM)
TECHNICAL MEMBER

RM