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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/2369/2010 – SM[BR] &E / STAY / 2207 / 2010-SM[BR]** Date **05/05/2011**

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

To :
M/S PARAMOUNT RUBBER INDUSTRIES
55-B, N.I.T. INDUSTRIAL AREA, FARIDABAD
(HARYANA)
121003

M/S PARAMOUNT RUBBER INDUSTRIES Appellant

Vs

C.C.E. DELHI IV Respondent

I am directed to transmit herewith a certified copy of **Final order No.262/2011-SM[BR]&S/205/2011** dated 29.4.2011 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. DELHI IV
NEW CGO COMPLEX, NH-IV,
FARIDABAD, HARYANA 121001.

2. Adv. / Consult
MR.K.L. HANDA, CONSULTANT,
689, SECTOR-16, FARIDABAD-121002.

3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs. Excise. I.P. Estate. New
6. M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd.,No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
8. Taxmann Allied Service Pvt Ltd.. 59/32. New Rohtak Road. New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10. Faridabad 121003 (Harvana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file

Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI PRINCIPAL BENCH, COURT NO. III

Excise Appeal No. 2369 of 2010-SM(BR)
Excise Stay Application No. 2207 of 2010-SM(BR)

[Arising out of Order-in-Appeal No. 52-CE/Appl/DLH-IV/2010 dated 24.5.10 passed by the Commissioner of Central Excise (Appeals), Faridabad. (Haryana)]

For approval and signature:

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

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1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982? : NO
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? : NO

M/s. Paramount Rubber Industries — Appellants

Vs.

Commissioner of Central Excise
Delhi IV, Faridabad. — Respondent

Appearance:

Shri K.L. Handa, Consultant for the Appellants
Shri R.K. Gupta, SDR for the Respondent

Date of Hearing/decision : 29.04.2011

Final

ORAL ORDER NO. 262/2011 SM(BR) &
S-205/2011 SM (BR)

Per M. Veeraiyan:

Heard both sides.

2. Considering the nature of dispute involved, pre-deposit is waived and appeal itself is taken up for final disposal.

3. The issue relates to interest on differential duty payable on amount collected by issue of supplementary invoices after clearance of goods. This issue stands settled by Hon'ble Supreme Court in favour of Revenue in the case of CCE, Pune vs. S.K.F. Ltd. reported in [2009 (239) ELT 385 (SC)] and it was also held in the said judgement that demand of interest would be subject to bar of limitation.

4. In the present case, the clearance have taken place during the year 2005-2006 and 2006-2007. As recorded in the impugned order, the differential duty consequent to issue of supplementary invoices stands paid on 12.5.06. A show cause notice proposing demand of interest has been issued on 25.4.2008 and therefore, the demand of interest is clearly time barred.

5. The appeal is allowed on ~~the~~ limitation. Stay petition is also disposed of.

(M. Veeraiyan)
Member(Technical)

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