

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/1918/2009 – SM [BR]

Date 07/06/2011

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

To :
M/S G.G. STEEL ROLLING MILLS
VILLAGE JANDIALI, BUDHEWAL ROAD, LUDHIANA.
M/S G.G. STEEL ROLLING MILLS

Appellant
Vs
Respondent

C.C.E. LUDHIANA

I am directed to transmit herewith a certified copy of **Final order No. 290 / 2011-SM[BR]** dated 31.5.2011
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. LUDHIANA
CENTRAL EXCISE HOUSE, 'F'
BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)
2. Adv. / Consult
MR.MOHINDER VIJ& ASSOCIATES,CA
6, GIAN MARKET, G.T.ROAD, MILLER GANJ, OPP RAMGARTHAI
GURUDWARA, LUDHIANA-141003
3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New
6. M/s Centax Publications 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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
SINGLE MEMBER BENCH
Court No.1

Excise Appeal No.1918 of 2009

(Arising out of Order-in-Appeal No.87/CE/LDH/2009 dated 6.4.2009
passed by the CCE (A), Chandigarh)

For approval and signature:

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

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?	No

M/s.G.G.Steel Rolling Mills
Vs.

Appellants

CCE, Ludhiana

Respondent

Present for the Appellant: Shri Naveen Bindal, Advocate

Present for the Respondent: Shri S.K.bhaskar, SDR

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

Date of Hearing: 31.05.2011

Date of Decision: 31.05.2011

final

ORDER NO. 290/2011 SM(Br)

PER: M.VEERAIYAN

This is an appeal against the order of the Commissioner
(Appeals) No.87/CE/LDH/2009 dated 6.4.2009.

2. Heard both sides.

3. The Commissioner (Appeals) dismissed the appeal for non compliance of stay order dated 10.2.2009 by which the entire duty and penalty ~~as~~ per original order was directed to be deposited. When the stay was heard, the appellant was directed to deposit a sum of Rs.2,50,000/- and to report compliance on 23.10.2009. Compliance has been reported.

4. Both sides agree that the Commissioner (Appeals) has not gone into the merits of the case and disposed of the appeal for failure to comply with the conditions of Section 35F of Central Excise Act, 1944.

5. In view of the above, I deem it appropriate to set aside the impugned order and remand the matter to the Commissioner (Appeals) for fresh consideration without insisting on further pre-deposit and after granting a reasonable opportunity of hearing to the appellant.

6. The appeal is allowed by way of remand as above.
(Pronounced in the open court)

(M.VEERAIYAN)
MEMEBR (TECHNICAL)

mk