

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/1745/2008 – SM[BR]

Date 02/11/2011

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

To :
M/S ANAMIKA CONDUSTORS LTD.
SHED NO. 4,5,& 6,MALVIYA INDUSTRIAL
AREA,JAIPUR.
M/S ANAMIKA CONDUSTORS LTD.

Appellant

Vs
Respondent

C.C.E. JAIPUR I

dated 4.10.2011

I am directed to transmit herewith a certified copy of **Final order No. 742 /2011-SM[BR]**
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. JAIPUR I
N.C.R.BUILDING, STATUE
CIRCLE, "C" SCHEME, JAIPUR
302005.
2. Adv. / Consult
MR.PANKAJ MALIK
CHARTERED ACCOUNTANTS 207-208, SHREE GOPAL TOWER, KRISHNA
MARG, C-SCHEME, JAIPUR-302001
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 (Haryana)
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 & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-SM

Excise Appeal No.E/1745/08-SM

[Arising out of Order-in-Appeal No.144(RKS) CE/JPR-I/2008 dated 25.06.2008 passed by the Commissioner (Appeals), Central Excise, Jaipur].

M/s.Anamika Conductors Ltd.

...Appellant

Vs.

CCE, Jaipur

... Respondent

Present for the Appellant : Shri Bipin Garg, Advocate
Present for the Respondent: Shri. Anil Khanna, S.D.R.

Coram: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

Date of Hearing/Decision: 4.10.2011

final

ORDER NO. 742/2011 SM (Br) **DATED:** _____

PER: D.N.PANDA

Ld. Counsel submits that interest has been demanded on the supplementary invoices issued by the appellant for recovery of the sale price. According to him if no notice was issued for recovery of interest duly under law, the proceedings is time barred. But Id. Counsel confirms that the recovery

notice was issued under section 11AB of Central Excise Act 1944 for recovery of interest.

2. It may be stated that interest is the consequence of duty demand either made in adjudication or duty short paid by the assessee. The consequence of the short payment does not require re-determination of the interest because short payment itself is a ground for recovery of interest. Accordingly, appeal is dismissed.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita