

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Date 08/04/2010

Appeal No. E/1161/2008 - SM[BR]

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

To :
M/S SHERA METALS & ENGINEERS LTD.
F-269(B), ROAD NO.13, V.K.I. AREA, JAIPUR (RAJ.)
M/S SHERA METALS & ENGINEERS LTD.

Appellant
Vs
Respondent

C.C.E. JAIPUR I

I am directed to transmit herewith a certified copy of Final order No. 401 / 2010-SM[BR] dated 6.4.2010 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

SHRI BIPIN GARG ADV.

B-1/1289-A, VASANT KUNJ NEW DELHI

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 Kunj, New Delhi - 110070

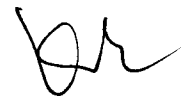
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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
NEW DELHI

COURT NO. II

Excise Appeal No. 1161 of 2008-SM

(Arising out of Order-in-Appeal No. 64(RKS)CE/JPR-I/2008 dated 17.4.2008 passed by the Commissioner (Appeals), Central Excise, Jaipur)

M/s Shera Metals & Engineers Ltd.

Appellant

Vs.

CCE, Jaipur

Respondent

Date of Hearing: 31.3.2010

Appearance :

Appeared for Appellant - Shri Bipin Garg, Advocate
Appeared for Respondent - Shri S. Gautam, SDR

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

final Order No. 401 / 2010 SM (Br) dated.....

Per D.N. Panda:

Ld. Counsel submits that law having been laid down by Court No. 1 in the case of **M/s KEC International Ltd. Vs. CCE, Jaipur**, this appellant ^{should} also get equal opportunity to place his case before the Adjudicating Authority on the same line of defence of limitation. But Id. DR Shri Gautam opposes submission of the appellant.

According to him, following the decision of the Apex Court in the case of **CCE, Vs. SKF India Ltd.** reported in 2009 (239) ELT 385, the appellant is liable to pay interest also.

2. Having looked into the anxiety expressed by the order passed by Court No. 1 to grant fair opportunity to the process of justice for pleading on the point of limitation, this matter ^{should} go back to the Id. Adjudicating authority to hear the appellant on the issue of limitation and dispose the matter in accordance with law.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM