

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

Date 19/04/2010

Appeal No. E/1154/2008-1155/2008 - SM[BR]

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

To :
SHRI RATHI STEELS LTD.
PLOT E, PHASE-III, UPSIDC IND. AREA, MSUSSORIE
GULAOTHI ROAD, TEHSIL HAPUR DISTT.
GHAZIABAD.
SHRI RATHI STEELS LTD.

Appellant

Vs
Respondent

dated 15.4.2010

C.C.E. MEERUT II

I am directed to transmit herewith a certified copy of Final order No. 454 - 455 / 2010 - 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. MEERUT II

OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI ROAD, MEERUT (UP)

2. Adv. / Consult

MR. RAJESH CHHIBBER

FA/9, NEW KAVI NAGAR, GHAZIABAD

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 Company Law Institute of India Pvt Ltd., 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. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

11 Taxindiaonline.com Pvt.Ltd. B-XI/8183, Vasant Kuni, New Delhi - 110070

12 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

13 Easy Service Tax Online Dot Com Pvt.Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

14 LAWCRUX Advisors Pvt Ltd. LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

15 Office Copy

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Assistant Registrar
(SM Appeal Branch)

2. SHRI RATHI STEELS LTD.
PLOT E, PHASE-III, UPSIDC IND. AREA, MSUSSORIE
GULAOTHI ROAD, TEHSIL HAPUR, DISTT. GHAZIABAD.

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Excise Appeal No. 1154-1155 of 2008-SM

(Arising out of Order-in-Appeal No. 26-27/CE/MRT-II/2008 dated 25.2.2008 passed by the Commissioner (Appeals), Central Excise, Meerut)

M/s Rathi Steels Ltd.

Appellant

Vs.

CCE, Meerut

Respondent

Date of Hearing: 31.3.2010

Appearance :

Appeared for Appellant - None
Appeared for Respondent - Shri V.K. Saxena, Jt. CDR

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

final Order No. 454-455/2010 SM(B) dated.....

Per D.N. Panda:

Although the Appellant has filed the Appeals on 2nd June 2008 and notice has gone fixing the hearing today, the appellant is not conscious to exercise its right of Appeal. This shows that Appeals are made for abuse the process of law.

2. Ld. Jt. CDR Shri Saxena presses for dismissal of Appeal. Shri Bipin Garg, Advocate acting as *amicus curie* suggests that two orders of Tribunal i.e. in the case of **Vikram Cement Vs. CCE** reported in 2009 (242) ELT 545 and in the case of **Kisan Sahkari Chini Mills Ltd. Vs. CCE** vide Final Order No. 1268/09-Ex. dated 20.10.09, have given opportunity to assessee for placing the issue afresh before the Id. Adjudicating authority for leading their defence. Therefore even though the Appellant is not present today, to do the justice, the matter may go back to the learned Adjudicating Authority for reconsideration on the basis of above decisions of Tribunal.

3. The suggestion of bar appears to be proper. Accordingly, both appeals are remitted to the Id. Adjudicating authority to test the facts in accordance with the decision cited by *amicus curie* to bring an end to the litigation.

4. In the result, both the appeals are remanded to the Id. Adjudicating authority setting aside the impugned order.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM