

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/117 /2008 – SM [BR]

Date 05/01/2010

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

To :
C.C.E. LUDHIANA
CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)
C.C.E. LUDHIANA

Appellant

Vs

Respondent

M/S KAY JAY FORGING PVT LTD

I am directed to transmit herewith a certified copy of **Final order No. 9 / 2010 –SM[BR]** dated 4.1.2010
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S KAY JAY FORGING PVT LTD

UNIT NO 111,D-1, FOCAL POINT, LUDHIANA.

2. Adv. / Consult

NONE;-----

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,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
SINGLE MEMBER BENCH

Excise Appeal No.117 of 2008

(Arising out of Order-in-Appeal No.437/CE/CHD/LDH/07 dated 28.09.2007 passed by the Commissioner of Central Excise (Appeals), Chandigarh)

Date of Hearing: 16.12.2009
Date of Decision: 16.12.2009

CCE, Ludhiana

Appellant

Vs.

M/s.Kay Jay Forging (P) Ltd.

Respondent

Present for the Appellant: Shri I.Baig, SDR
Present for the Respondent: None

Coram: Hon'ble Mr. D.N.Panda, Judicial Member

final **ORDER NO.** 09/2010 SM(B)

PER: D.N.PANDA

None present for the respondents.

2. Ld.SDR submits that demanding interest on supplementary invoices is justified under law.
3. Although no one is present, record shows that notice has gone. Keeping pending of the matter shall serve no purpose since the matter has been decided by the apex court in the case CCE, Pune vs. M/s.SKf India Ltd. reported in 2009-TIOL-82-SC-CX. Therefore, the matter is remanded to the adjudicating authority to deal with the issue in accordance with Apex Court direction (supra),

granting fair opportunity of hearing to the appellant and pass appropriate orders in accordance with law.

4. In the result, impugned order is set aside remanding the matter to the learned ^{Adjudicating} Authority below.

(D.N.PANDA)
JUDICIAL MEMBER

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