

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/919 /2008 – SM[BR]

Date 26/02/2010

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

To :
M/S UTTAM (BHARAT) ELECTRICALS PVT. LTD.

B-189 A, ROAD NO. 9F,V.K.I. AREA,JAIPUR.

M/S UTTAM (BHARAT) ELECTRICALS PVT. LTD.

Appellant

Vs

Respondent

C.C.E. JAIPUR I

I am directed to transmit herewith a certified copy of Final order No. 265 / 2010 –SM[BR] dated 17.2.2010
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

MR.R.G. BHAGWAN

E-210, RAMPATH, SHYAM NAGAR EXT., JAIPUR-302019

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 Kuni, New Delhi - 110070

13 Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi 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)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. III

Excise Appeal No. 919 of 2008 (SM)

[Arising out of the Order-in-Original No. 4/2008 (C. EX)
dated 11/02/2008 passed by The Commissioner of Central
Excise, Jaipur – I.]

For Approval and signature :

Hon'ble Shri Rakesh Kumar, 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?
2. Whether it would be released under Rule 27 of :
the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not?
3. Whether their Lordships wish to see the fair :
copy of the order?
4. Whether order is to be circulated to the :
Department Authorities?

M/s Uttam (Bharat) Electricals (P) Ltd. Appellant

Versus

CCE, Jaipur – I

Respondent

Appearance

None (request for on merit) – for the appellant.

Shri V.K. Saxena, Departmental Representative (JCDR) – for
the respondent.

CORAM : Hon'ble Shri Rakesh Kumar, Member (Technical)

DATE OF HEARING : 17/02/2010.

find Order No. 265/2010SM(B) Dated : _____

Per. Rakesh Kumar :-

This is an appeal filed against order-in-original No. 4/08-C.EX dated 11/2/08 passed by Commissioner of Central Excise, Jaipur-I, confirming the demand of interest amounting to Rs. 2,52,280/- on duty paid under the supplementary invoices on the price escalation amount received by the appellant from the back date due to price escalation. The appellant have requested for decision of this matter on merit and have waived the personal hearing. Accordingly, this matter has been taken up for decision on merit,

2. Heard the learned DR, ~~He~~ pleaded the only issue involved in this case is as to whether interest as per the provisions of Section 11AB is payable on the _____ duty paid under the supplementary invoices on the amount of price escalation received from the customer, from back date due to escalation in the prices and that this issue stand settled in

favour of the Revenue by the judgment of Hon'ble Supreme Court in the case of **CCE, Pune vs. SKF India Ltd.** reported in **2009 (239) E.L.T. 385 (S.C.)**.

3. I have carefully considered the submissions of the learned DR and have perused the appeal memo as well as the written submissions of the appellant. Since, the issue involved in this case now stands decided by Hon'ble Supreme Court against the appellant, I do not find any infirmity in the impugned order. The appeal is accordingly dismissed.

(Dictated and pronounced in open court)

(Rakesh Kumar)
Member (Technical)

PK