

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/25 - 27 / 2009 - SM[BR]

Date 22/09/2010

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

To :
C.C.E. JALLANDHAR(HQ. AT CHANDIGARH)
C.R.BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH.
C.C.E. JALLANDHAR(HQ. AT CHANDIGARH)

Appellant

Vs

Respondent

M/S GNA UDYOG LTD.

I am directed to transmit herewith a certified copy of Final order No.988 - 990 / 2010-SM[BR] dated 14.9.2010
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 GNA UDYOG LTD.

VILL.-BUNDALA, DISTT. JALANDHAR. (PUNJAB)

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 Company Law Institute of India Pvt Ltd., No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

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

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

12 LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)

13 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New
Delhi - 110070

14 Office Copy

15 Guard file

2. M/S GNA AXLES LTD.,

VILL. MEHTIANA, DISTT. HOSHIARPUR (PUNJAB)

3. M/S GNA DURAPARTS LTD.

VILL. MEHTIANA, DISTT. HOSHIARPUR (PUNJAB)


Assistant Registrar
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
Court No.IV

E/Appeal No.25-27/09-SM

(Arising out of order in appeal Nos. 682-684/CE/App/Jal/08 dated 22.10.08 passed by the Commissioner of Central Excise (Appeals), Jalandhar)

Date of Hearing: 14.9.10

For approval and signature:

Hon'ble Shri M. Veeraiyan, Member (Technical)

- | | |
|---|------|
| 1. Whether Press Reporters may be allowed to see Under Rule 27 of the CESTAT (Procedure) Rules, 1982? | Yes |
| 2. Whether it should be released under Rule 27 of the CESTAT(Procedure) Rules, 1982 for publication in any authoritative report or not? | No |
| 3. Whether Their Lordships wish to see the fair copy Of the order? | Seen |
| 4. Whether Order is to be circulated to the Departmental Authorities? | No |

CCE, Jalandhar

Appellants

Vs

1. M/s GNA Udyog Ltd
2. M/s GNA Duraparts
3. M/s GNA Axles Ltd

Respondent

Appeared for the Appellant: Shri Anil Khanna, SDR

Appeared for the Respondent: None

Coram: **Hon'ble Shri M. Veeraiyan, Member (Technical)**

final ORDER 988-990/2010 SM (B)

Per M. Veeraiyan:

These three appeals by the department are arising out of a common order in appeal No. 682-684/CE/App/Jal/08 dated 22.10.08 involving three different respondents.

2. None appears for the respondents inspite of notice.

3. Heard the learned SDR. The learned SDR submits that the issue involved is the liability of interest on differential amount collected by the assessee on account of upward revision of prices by issuing supplementary invoices. The learned SDR ^{submits} ~~agrees~~ that the matter has been settled by the Hon'ble Supreme Court in the case of CCE Pune Vs. SKF India Ltd reported in 2009 (239) ELT 385 (SC) holding that in such a situation, the interest is leviable.

4. In view of the above, the orders of the Commissioner (Appeals) are set aside and the orders of the original authority restored. While restoring the order^s of the original authority relating to confirmation of interest, penalties of Rs.10,000/- imposed on each of the respondents are set aside.

(M. VEERAIYAN)
Technical Member

MPS*