

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

Date 29/04/2010

Appeal No. E/147 & 166 /2010 - EX[DB] WITH  
E/S/137& 162/10-EX

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

To :  
M/S. ARPIJAY FABRICATORS  
PLOT NO.507, INDUSTRIAL AREA SECTOR-III,  
PITHAMPUR, DIST. DHAR(M.P.)  
M/S. ARPIJAY FABRICATORS

Appellant  
Vs  
Respondent

C.C.E. INDORE

STAY ORDER NO.301-302/2010-EX

2010 EX[DB] dated 27-4-10

I am directed to transmit herewith a certified copy of Final order No. 215-216  
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

  
Assistant Registrar  
(Excise Appeal Branch)

**Copy to :**

1. Respondent

C.C.E. INDORE

MANIK BAGH PALACE, POST BOX NO. 10, INDORE 452001 (M.P.)

2. Adv. / Consult

MR. V. SRIDHARA, ADVOCATE  
401, KAKAD CHAMBERS, 132,  
DR. ANNIE BESANT ROAD, WORLI, MUMBAI-400018.

3 C.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 (Harvana)

13 Office Copy

14 Guard file

  
Assistant Registrar  
(Excise Appeal Branch)

15. Tax India Online.Com (P) Ltd.  
Unit No.1, 2<sup>nd</sup> Floor, Vasant Aracade, Nelson Mandela Road,  
Vasant Kunj, New Delhi-70

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
PRINCIPAL BENCH, NEW DELHI  
COURT NO.II

E/S 137 & 162/2010, E /Appeal Nos.147 & 166/2010

(Arising out of order in appeal No.Ind.I/248/2009 dated 30.10.2009 & No.Ind.I/256/2009 dated 24.9.2009 both passed by the Commissioner of Central Excise(Appeals), Indore)

1. M/s Arpijay Fabricators  
2. M/s Eicher Motors Ltd

Applicants

Vs

CCE, Indore

Respondent

Appeared for Appellant : Shri R.K. Hasija, Advocate  
Appeared for Respondent : Shri Nitin Anand, DR

Coram: **Hon'ble Dr. C. Satapathy, Technical Member**  
**Hon'ble Mr. D.N. Panda, Judicial Member**

Date of Hearing: 23.4.2010

*STAY* Order No. 301-302/10-EX  
*FINAL* Order No. 215-218/10-EX  
Per Dr. C. Satapathy:

Heard both sides.

2. Both sides agree that the issue involved in these cases is identical to the issue which stands decided in the case of M/s Audi Automobiles Vs CCE Indore reported in 2009-TIOL-1289-CESTAT-DEL. Both sides also agree that in view of the ratio of the decision <sup>said</sup> ~~decided~~ <sup>duty demand</sup> is required to be confirmed and penalties are required to be set aside.

3. Waiving the requirement of pre-deposit, we take up the appeals for decision.

4. Following the ratio of the cited order of the Tribunal in the case of M/s Audi Automobiles Vs CCE Indore (supra), we confirm the demand of duty against them and set aside the penalties.

5. The appeals are partly allowed.

(Order dictated and pronounced in the open Court).

(Dr. C. Satapathy)  
Technical Member

(D.N. Panda)  
Judicial Member

MPS\*