

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

Appeal No. E/1648/2009,1673/2009-1674/2009 - EX[DB],1315/09,1316/9,1323/09-EX  
E/S/1713/09,1739/09 E/M/752/09, E/S/1740/09,E/M/710/09-EX

Date 10/05/2010

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

To :  
M/S TATA MOTORS LTD  
CHINHAT INDUSTRIAL AREA , LUCKNOW (U.P.)  
M/S TATA MOTORS LTD

Appellant

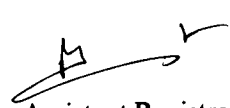
Vs

Respondent

C.C.E. INDORE STAY ORDER NO.334-36/10-EX & M. ORDER NO.307-8/10-EX

I am directed to transmit herewith a certified copy of Final order No. 284-289/  
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

2010 EX[DB] dated 29-4-10

  
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. SRIDHARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI - 29

**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

15. SHRI ASHOK SHARMA, DIRECTOR

M/S BHAGIRATH COACH & METAL FAB. PVT. LTD.

PLOT NO. 202, SECTOR-I, PITHAMPUR, DISTT. DHAR (M.P.)

16. M/S BHAGIRATH COACH & METAL FAB. PVT. LTD. ,

PLOT NO. 202, SECTOR-I, PITHAMPUR, DISTT. DHAR (M.P.)

17. M/S. AUDI AUTOMOBILES,

↑ PLOT NO. 199-B, SECTOR-I,

PITHAMPUR, DISTT. DHAR (MP)

18. SH. ASHOK SHARMA,

  
Assistant Registrar  
(Excise Appeal Branch)

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

E/S 1713/09, E/Appeal No.1648/09-Ex(Br)

(Arising out of order in original No.15/Comm/Cex/Ind/09 dated  
9.3.2009 passed by the Commissioner of Central Excise, Indore)

M/s Tata Motors Ltd

Appellant

Vs

CCE, Indore

Respondent

Appeared for Appellant : Shri R.K. Hasija, Advocate  
Appeared for Respondent : Shri Anil Khanna, SDR

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E/S 1739/09, E/Misc 752/09, E/Appeal No.1673/09-Ex(Br)

(Arising out of order in original No.15/Comm/Cex/Ind/09 dated  
9.3.2009 passed by the Commissioner of Central Excise, Indore)

M/s Bhagirath Coach & Metal Fab P Ltd

Appellant

Vs

CCE, Indore

Respondent

Appeared for Appellant : Shri R.K. Hasija, Advocate  
Appeared for Respondent : Shri Anil Khanna, SDR

.....

E/S 1740/09, E/Appeal No.1674/09-Ex(Br)

(Arising out of order in original No.15/Comm/Cex/Ind/09 dated  
9.3.2009 passed by the Commissioner of Central Excise, Indore)

Shri Ashok Sharma

Appellant

Vs

CCE, Indore

Respondent

Appeared for Appellant : Shri R.K. Hasija, Advocate  
Appeared for Respondent : Shri Anil Khanna, SDR

.....

E/M 710/09, E/Appeal No.1315/09-Ex(Br)

(Arising out of order in original No.9/Comm/Cex/Ind/09 dated 20.2.2009 passed by the Commissioner of Central Excise, Indore)

M/s Audi Automobiles

Appellant

Vs

CCE, Indore

Respondent

Appeared for Appellant : Shri R.K. Hasija, Advocate  
Appeared for Respondent : Shri Anil Khanna, SDR

.....

E/Appeal No.1316/09-Ex(Br)

(Arising out of order in original No.9/Comm/Cex/Ind/09 dated 20.2.2009 passed by the Commissioner of Central Excise, Indore)

Shri Ashok Sharma

Appellant

Vs

CCE, Indore

Respondent

Appeared for Appellant : Shri R.K. Hasija, Advocate  
Appeared for Respondent : Shri Anil Khanna, SDR

....

E/Appeal No.1323/09-Ex(Br)

(Arising out of order in original No.9/Comm/Cex/Ind/09 dated 20.2.2009 passed by the Commissioner of Central Excise, Indore)

M/s Tata Motors Ltd

Appellant

Vs

CCE, Indore

Respondent

Appeared for Appellant : Shri R.K. Hasija, Advocate  
Appeared for Respondent : Shri Anil Khanna, SDR

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

Stay order No. 334-36/10-EX Date of Hearing: 23.4.2010  
Final Order No. 284-289 /2010-EX  
Misc order No. 307-308/10-EX  
Per Dr. Chittaranjan Satapathy:

Heard both sides.

2. Both sides agree that the issue involved in these appeals is the same as has been decided in the case of M/s Audi Automobiles Vs CCE Indore reported in 2009-TIOL-1289-CESTAT-DEL. As such, with the consent of both sides, all the three stay petitions for first 3 appeals are allowed and the Misc Application for modification of the stay orders in respect of the last 3 appeals are allowed recalling the earlier stay orders and allowing waiver of pre-deposit. The impugned orders are also set aside and the matter is remanded to the Original Authority for fresh decision in the light of the cited order of the Tribunal. The MA (Misc) for additional evidence is dismissed as not pressed. The Original Authority shall give a reasonable opportunity of hearing to the appellants and allow them to argue the matter before him in relation to the re-quantification of the duty amount. All the appeals are allowed by way of remand.

(Order dictated and pronounced in the open Court).

(Dr. Chittaranjan Satapathy)  
Technical Member

(D.N. Panda)  
Judicial Member

MPS\*