

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/2063/2008 – SM[BR]

Date 08/11/2010

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

To :
M/S PRIME ISPAT LIMITED.,
PYARELAL AGRAWAL MARG, RAMSAGAR PARA,
RAIPUR (C.G.)-492001.
M/S PRIME ISPAT LIMITED.,

Appellant
Vs
Respondent

C.C.E. RAIPUR

I am directed to transmit herewith a certified copy of **Final order No. 1155 / 2010 –SM[BR]** dated 21.10.2010
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. RAIPUR

CENTRAL EXCISE BUILDING, DHAMTARI ROAD, TIKRAPARA, RAIPUR 492001.

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

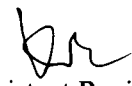
11 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

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

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


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

Excise Appeal No. 2063 of 2008-SM(BR)

[Arising out of Order-in-Appeal No. 65/RPR-I/2007 dated 30.6.2008
passed by the Commissioner of Customs & Central Excise (Appeals I),
Raipur.]

For approval and signature:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

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 should 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 :
Departmental authorities?
-

M/s. Prime Ispat Ltd.

Appellants

Vs.

Commissioner of Central Excise
Raipur

Respondent

Appearance: None for the Appellants
Shri K.P. Singh, SDR for the Respondent

Date of Hearing/decision : 21.10.2010

final

ORAL ORDER NO. 1155/2010 SMY(BJ)Per Ashok Jindal:

The appellants has filed this appeal with a prayer to grant interest on delayed refund of duty from the expiry of three months from the date of application of refund to till the date of payment in cash. Despite notice neither anybody appeared nor any request for adjournment is received by this Tribunal. The matter is taken up for disposal on merits.

2. I have gone through the impugned order and as per Para 20 of the impugned order which is reproduced hereunder:

“20. In view of the above, I hereby set aside the order impugned and allow the appeal with consequential relief. The lower authority shall ensure that the rebate claim of the appellant is sanctioned within a reasonable period failing which the appellant would be entitled to claim interest under the provisions of section 11BB of the Central Excise Act, 1944.”

3. The Commissioner (Appeals) has already allowed the relief claimed by the appellants. Accordingly, I do not find any merit in the appeal, the same is rejected.

(Ashok Jindal)
Member(Judicial)