

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

Date 07/12/2010

Appeal No. E/283 /2009 – SM[BR]

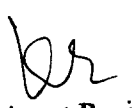
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S ATAM CONCAST STEELS PVT. LTD.
VILLAGE-BAJRA, RAHON ROAD, LUDHIANA.
M/S ATAM CONCAST STEELS PVT. LTD.

Appellant
Vs
Respondent

C.C.E. LUDHIANA

I am directed to transmit herewith a certified copy of Final order No. 1342 / 2010-SM[BR] dated 25.11.2010 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. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR, LUDHIANA 141001 (PUNJAB)

2. Adv. / Consult

MR.KULVINDER SINGH, ADVOCATE

393-L, MODEL TOWN, LUDHIANA.

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

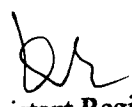
11 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar.Satellite Road.Ahmedabad-15

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

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Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
Single Member Bench

Excise Appeal No.283 of 2009-SM

(Arising out of Order-in-Appeal No369-CE/LDH/2008 dated 18.11.2008
passed by the CCE(A),Chandigarh)

Date of Hearing/Decision: 25.11.2010

For approval and signature:

Hon'ble Mr.M.Veeraiyan 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?	NO
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

M/s.Atam Concast Steels Pvt.Ltd.

Appellant

Vs.

CCE, Ludhiana

Respondent

Present for the Appellant : On merits (Sanjay kumar)

Present for the Respondent: Shri K.P.Singh, DR

Coram:

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

Final . ORDER No. 1342/2010 SM(B)

PER: M.VEERAIYAN

This is an appeal against the order of the Commissioner (Appeals) No. 369-CE/LDH/2008 dated 18.11.2008 by which the Commissioner(Appeals) dismissed the appeal for not complying with the condition of pre-deposit ordered by him vide order dated 29.2.08. Vide stay No.428/09-SM dated 28.7.09 of the Tribunal, the

appellant was directed to deposit a sum of Rs.50,000/- and the appellant has complied with the same.

2. Inasmuch as the Commissioner (Appeals) has dismissed the appeal for non compliance of the provisions of Section 35F ^{and since he has} not gone into the merits of the case, I deem it proper to set aside the order of the Commissioner (Appeals) and remand the matter to him for consideration of the appeal on merits after granting a reasonable opportunity of hearing to both sides.

3. The amount of Rs.50,000/- ^{in deposited} in pursuance of the stay order of the Tribunal dated 27.8.2009 shall be taken as sufficient compliance of Section 35F for hearing the appeal before the Commissioner(Appeals).

4. The appeal is allowed by way of remand.

(Dictated and Pronounced in the open court)

(M.VEERAIYAN)
MEMBER (TECHNICAL)

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