

GRA: CEGCANAL

REGISTERED/A.D

THE CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL,

West Block No. 2, R.K. Puram, New Delhi - 110066.

BENCH NB(SM)

Appeal No. E/2770/2000-NB(SM)

Dated: 3-1-2001.

CEGAT
NEW DELHI
To,

M/s Ajar Shila (P) Ltd.,

F-879-B, Road No. 14-B

VKI Area, Jaipur (Raj.)

In the matter of:

M/s Ajar Shila (P) Ltd.,

Appellant

vs.

CCE Jaipur-I

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/03/2001/NB(SM)
Dated: 8-12-2000 passed by the Tribunal under Section 35-C(1) of Central Excise
& Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

Copy to:

Asstt. Registrar
NB(SM)

1. CCE Jaipur-I
2. CCE/CE/(Appeal) Jaipur
3. Chief Commissioner of Central Excise/Customs. Jaipur
4. Adv./Consult. Shri K.K. Anand, Adv.,
A-5, Basement, Lajpat Nagar-II,
New Delhi - 24.
5. S.D.R
6. JCDR
7. Bar Association, CEGAT, New Delhi
8. Library, CEGAT, New Delhi
9. Director (Review), C.B.E.C. North Block, New Delhi
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11. M/s Deeparchic Publications, M-93, Marg-46, Saket, New Delhi.
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Defence Colony, New Delhi-110003
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Asstt. Registrar

CUSTOMS, EXCISE AND GOLD (CONTROL) APPELLATE TRIBUNAL
NEW DELHI

Appeal No.E/2779/2000-NB(S)

[Arising out of order-in-Appeal No.360(KDT)CE/JPR-I/2000 dated 12.4.2000 passed by the Commissioner (Appeals) Customs & Central Excise, Jaipur.]

M/s. Ajar Shila (P) Ltd.

Appellant
(Shri K.K. Anand, Advocate)

Vs.

Commissioner of Central Excise, Jaipur-I Respondent
(Shri M.D. Singh, SDR)

FINAL ORDER NO. A/103/2001 / W/NB(S/M)
Dt. 8.12.2000.

Per. S.S. KANG, MEMBER

The appellant filed this appeal against the order in appeal passed by the Commissioner (Appeals). In the impugned order the appeal filed by the appellant is dismissed for non-compliance of the provisions of Section 35F of the Central Excise Act as appellant failed to comply with the Stay order.

2. Heard both sides.

3. The contention of the appellant is that adjudicating authority confirmed the demand of Rs.20,000/- and imposed total penalty of Rs.22,000/- under Section 11A of the Central Excise Act, 1944 and under Rule 173Q of Central Excise Rules, 1944. The duty of Rs.20,000/0 was already deposited by the appellant and this fact was admitted by the Revenue and even the adjudicating authority noted this fact. The amount of Rs.22,000/- was deposited by them after passing the stay order and this fact was brought to the notice of Commissioner (Appeals) vide letter

dated 13.4.2000. The contention of the appellant is that in spite of compliance their appeal was dismissed for non-compliance to the stay order on 24.4.2000. The contention of the appellant is that they had already deposited the duty as well as the penalty as per the adjudicating order their appeal should be heard on merit. As the appellant deposited the duty and penalty amount as per adjudicating order and the compliance was reported to the Commissioner (Appeals), the impugned order is set aside and the matter is remanded to the Commissioner for deciding the appeal filed by the appellant on merit after affording the opportunity of personal hearing. The appeal is disposed of by way of remand.

(S.S. KANG)
MEMBER(JUDICIAL)

Dated : 8.12.2000.

/RANA/