

GRACI : CEGCANAL

REGISTERED/A.D

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

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

E | CD | 152-155 | 10-MB (SM) BENCH NB (SM)

Appeal No. E | 2532-2535 | 10-MB (SM)

Dated : 5-1-2001

CEGAT
NEW DELHI
To,

CCE Meerut

In the matter of :

CCE Meerut

Appellant

vs.

M/s Super Cassettes Industries Ltd.

Respondent

Misc. order No- M/04/2001/MB (SM)

I am directed to transmit herewith a certified copy of Final Order No. A/15-18/2001/MB (SM)
Dated : 29-12-2000 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 : M/s Super Cassettes Inds. Ltd.,
1. G-22, Sector-XI, Noida (U.P.)

Asstt. Registrar
NB (SM)

2. CCE / CC / (Appeal) — Ghaziabad
3. Chief Commissioner of Central Excise / Customs. Kamapur
4. Adv. / Consult. Shri M.P. Debnath, Adv.
B-4/158, Safdarjung enclave,
(Basement) New Delhi — 29.
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
10. Guard File.
11. M/s Deeparchic Publications, M-93, Marg-46, Saket, New Delhi.
12. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah Marg, opp. Sachdeva P.T. College of Defence Colony, New Delhi-110003
13. M/s Lex Site Com. Ltd., Mumbai
14. Office Copy
15. M/s cen- cus Publication.

Asstt. Registrar

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

No.E/COD/152-155/00-NB(S) in A.No.E/2532-2535/00-NB(S)

(Arising out of Order-in-Appeal No.150-154/CE/MRT/2000
dt.10.3.2000 passed by Commissioner (Appeals), Central
Excise, Ghaziabad)

C.C.E. Meerut .. Appellant
(Rep. by Shri S.C. Pushkarna, JDR)

vs.

M/s. Super Cassettes Industries Ltd. .. Respondents
(Rep. by Shri M.P. Devnaath, Advocate)

FINAL Order No. A/15-18/2001 / NB (S/M)
dt: 29.12.2000
MISC ORDER NO. M/04 / NB (S/M)

Per Justice K. Sreedharan:

These appeals have been filed out of time. Department has filed an application for condonation of delay in filing the papers. On hearing the ld. Counsel representing the Respondents, I feel that the Department has properly explained the delay. So, the delay caused in filing these appeals is condoned. I take up the appeals on merit for disposal.

2. In these four appeals filed by the Revenue, the question is regarding the propriety of the order passed by the Commissioner (Appeals) in awarding interest on the amount refunded because of the delayed payment. As a result of decision of Hon'ble High Court and the Tribunal, Department had to refund money to the assessee. Since the refund took place after a long lapse of time, they claimed interest. The Adjudicating Authority refused to pay the interest.

They took up the matter in appeal. Appellate Commissioner awarded interest for the period during which money was illegally detained by the Department. I do not find any ground to interfere with the said order passed by Commissioner (Appeals) which is strictly in tune with the provisions contained in Section 11BB of Central Excise Act, 1944.

2. Appeals fail and are accordingly dismissed.

(Pronounced and dictated in the Court)

(Justice K. Sreedharan)
President.

ms.