

GRAM : CEGCANAL

REGISTERED/A.D

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

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

Appeal No. E/ 2981-2182/00-NB(SM) <sup>BENCH NB(SM)</sup>

Dated : 17-1-2001.

CEGAT  
NEW DELHI  
To,

M/s Mahalaxmi steel rolling mills  
G.T. Road Alaur,  
Khanna, (PB)

In the matter of :

M/s Mahalaxmi Steel Rolling Mills Appellant  
vs.  
CCE Chandigarh Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/71-72/2001/NB(SM)  
Dated : 4-1-2001 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 :

*BU*  
Asstt. Registrar  
NB(SM)

1. CCE Chandigarh
2. CCE / CE / (Appeal) Chandigarh
3. Chief Commissioner of Central Excise / Customs. New Delhi
4. Adv. / Consult.  
— None —
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.

*BU*  
Asstt. Registrar

**In the Custom, Excise & Gold (Control) Appellate Tribunal  
New Delhi**

APPEAL NO. E/2981-2182/2000-NB(S) (S)

ARISING OUT OF ORDER IN ORIGINAL/APPEAL NO.

(1) 453/CE/AC/95 dt. 6.3.96 and DATED

(2) 154/CE/AC/TT/96 dated 13.6.2000  
PASSED BY the Commissioner of Central  
Excise (Appeals), Chandigarh.

Date of decision 4.1.2001

M/s. Mahalaxmi Steel Rolling Mills APPELLANT (S)

None  
Represented by Sh./Smt.

**VERSUS**

CCE Chandigarh RESPONDENT (S)

Represented by Sh./Smt. S. C. Pushkarna, JDR

CORAM: Shri P.S. BAJAJ, MEMBER JUDICIAL

To be referred to the Reporter or not?  
ORDER NO. 71-72/2001-NB(S)

FINAL

Per P.S. BAJAJ

Dated: 4.1.2001

None has come present for the appellants in both these appeals. Notice for today's hearing was sent to them on 4.12.2000, but no response has been received. No request has also been received from their side. Moreover, both these appeals are even legally not maintainable and are liable to be dismissed under Section 35-F of the Central Excise Act. In appeal No. E/2981/2000-NB(S) the penalty

amount involved is Rs.2000/- which the Assistant Collector imposed on the appellants and the Commissioner(Appeals) affirmed the same. This amount had not been disputed at the time of filing of the appeal. Similarly in Appeal No.E/2982/2000-NB(S), modvat credit of Rs.1865.04 was disallowed and penalty of Rs.500/- was imposed by the Assistant Collector through the order in original and the Commissioner(Appeals) affirmed that order. The appellants have not deposited both these amounts while filing of the appeal.

2. No stay application has also been moved in both these appeals seeking waiver of the pre-deposit of the penalty and the modvat credit amount. Therefore, these appeals are ordered to be dismissed under Section 35-F of the Act.

Dictated and pronounced in the open Court.

(P.S. BAJAJ)  
MEMBER JUDICIAL

nk

4.1.2000