

GRAM: 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/2470-2471/200/NB(SM)

Dated: 20/2/2001

CEGAT

NEW DELHI

To,

1. M/s Man Industries (I) Ltd.

'Man House' 15 PU-3
Scheme - No. 54, 'A B Road
Indore (MP) - 452002

In the matter of:

M/s Man Industries (I) Ltd

Appellant

vs.

CCE Indore.

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/297-298/01/NB(SM)
Dated: 12/2/2001 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:

Asstt. Registrar
NB(SM)

1. CCE Indore
2. CCE/EE (Appeal) Bhopal
3. Chief Commissioner of Central Excise / Customs. Indore
4. Adv. / Consult.
5. S.D.R. - NB(SM)
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. Cen-ems'

Asstt. Registrar NB(SM)

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

Appeals Nos.E/2470-2471/2000 NB (SM)

[(Arising out of Order-in-Appeal No.125/CE/BPL/2000 dated 25.01.2000 of the Commissioner of Central Excise (Appeals), Bhopal (Madhya Pradesh); in Appeal No.E/2470/NB (SM), and Order-in-Appeal No.136/CE/BHOPAL/99 dated 28.01.2000 in Appeal No.E/2471/2000 NB (SM), both passed by the Commissioner of Central Excise (Appeals), Bhopal (M.P.)].

M/s. Man Industries (I) Ltd. ...Appellants
Rep. by Shri A.K. Chopra, Co. Representative

Vs.

CCE, Indore ...Respondents
Rep. by Shri M.D. Singh, SDR

CORAM: SHRI LAJJA RAM, MEMBER (T)

FINAL Order No: A/297-^{298/01/NB(S/M)} /Dated: 12.02.2001

PER LAJJA RAM:

These are two appeals filed by M/s. Man Industries (India) Ltd. The Commissioner of Central Excise (Appeals), in both the matters, had dismissed their appeals for non-compliance with requirement of pre-deposit. He has not gone into the merits of the case.

2. Shri A.K. Chopra, Company Representative submits that the matter relates to the modvat credit on the lubricants used in the maintenance of machinery and the matter is covered by the Tribunal's earlier decisions but he is not able to precisely locate the said decisions.

3. Shri M.D. Singh, SDR submits that as the matter has not been decided on merits by the 1d. Commissioner of Central Excise (Appeals), the appellants be directed to make some pre-deposits and then the matter could go back to the appellate authority for de novo consideration.

4. After hearing both the sides and in the facts and circumstances of the case, I direct the appellants to pre-deposit Rs.7,500/- (Rupees Seven Thousand Five Hundred Only) within a period of 4 weeks from today. On depositing the above amount within the period stipulated above and on furnishing the proof thereof to the jurisdictional Commissioner of Central Excise (Appeals), the appeal will be heard by the jurisdictional Commissioner of Central Excise (Appeals) without insisting ^{on} /any further pre-deposits and then after giving an opportunity to the appellants, will decide the matter on merits by a speaking appealable order as per law. For the sake of record, the appellants will submit a proof of compliance to the Tribunal for which purpose the matter is fixed for mention on 13.03.2001.

5. Thus, the appeal is allowed subject to the proof of compliance ^{as above} /by way of remand. Ordered accordingly.

Order dictated & pronounced in the open court on 12.02.2001.

(L'AJJA RAM)
MEMBER (T)

Dated:12.02.2001
Ckp.