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/3127/2000/NB(SM) Dated : 1/3/2001

CEGAT
NEW DELHI
To,

Wilwayford India Ltd.,
B-100, Phase-II
NOIDA -(UP)

In the matter of :

Wilwayford India Ltd Appellant

vs.

CCE Meerut - II Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/320/01/NB(SM) Dated :.........12/12/2000.........passed by the Tribunal under Section 35-C(1) of Central Excise & Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

Asstt. Registrar
NB(SM)

Copy to :

1. CCE Meerut - II
2. CCE / ~~CC~~ / (Appeal) Ghaziabad
3. Chief Commissioner of Central Excise / Customs. Meerut
4. Adv. / Consult. Sh. R. Santhanam, Adv
   C-3/210, Janakpuri.
   N Delhi - 58.
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-Cus.

Asstt. Registrar NB(SM)

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

E/Stay/1750/2000 NB (SM)
E/3127/2000 NB (SM)

(Arising out of Order-in-Appeal No.219-CE/MRT/2000 dated 7th April, 2000 of the Commissioner of Central Excise (Appeals), Ghaziabad (U.P.).

M/s. Wilwayfort India Ltd. ...Appellants
Rep. by Shri R. Santhanam, Advocate

Vs.

CCE, Meerut ...Respondents
Rep. by Shri S.C. pushkarna, JDR

CORAM: SHRI LAJJA RAM, MEMBER (T)

STAY Order No. S/866/01/NB (S/m) Dated:12.12.2000
FINAL ORDER A/320/01/NB (S/m)
PER LAJJA RAM:

The Commissioner of Central Excise (Appeals) had dismissed the appeal for non-compliance. He has not gone into the merits of the case.

2. Shri R. Santhanam, Advocate submits that the factory of the appellants is closed and they did not get a copy of the Interim Order as well as the Final Order and subsequently, final order dismissing their appeal for non-compliance was served through the jurisdictional officers of Central Excise to the appellants. He submits that the appellants are not in position to make the payment and prays for dispensing with the requirement of pre-deposit. He also submits that with great difficulties, the appellants can deposit at the most of Rs.30,000/-, if so directed.

3. After carefully going through the records, I find that the ld. Commissioner of Central Excise (Appeals) has not gone into the merits of the case. The disputed amount is Rs.1,38,702/-.

4. After hearing Shri S.C. Pushkarna, JDR and going through the facts on record, I direct the appellants to deposit Rs.30,000/- (Rupees Thirty Thousand only) within a period of 12 weeks from today. On depositing the above sum of Rs.30,000/-, the balance duty amount will be waived and recovery stayed till the disposal of the appeal. At this stage, the ld. Advocate submitted that on depositing the above sum as directed by the Tribunal, the matter may be remanded to the jurisdictional Commissioner of Central Excise (Appeals) as he has not gone into the merits of the case.

5. The ld. JDR has no objection.

6. With consent of both the sides, the appeal is taken-up for disposal and I direct the appellants to pre-deposit the above sum of Rs.30,000/- within a period of 12 weeks from today and submit proof of compliance to the jurisdictional Commissioner of Central Excise (Appeals), who thereafter would take-up the matter for re-adjudication after giving an opportunity to the appellants to present their case. For the sake of records, the compliance will also be reported to be Tribunal and for that purpose, the matter is posted for mention on 15.03.2001.

Order dictated & pronounced in the Open Court on 12.12.2000.

(LAJJA RAM)
MEMBER (T)

Dated:12.12.2000
Ckp.