

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/95/2000 & E/96/01-NB (SM)

Dated: 29/3/2001

CEGAT
NEW DELHI
To,

① M/s Arora Alloys Ltd., Phase - VII, Focal Point,
Dhanderi Kalan, Ludhiana (PB)

③ M/s Khurana Steels (P) Ltd., Dhanderi Kalan,
Focal Point, Ludhiana (PB)

In the matter of :

M/s Arora Alloys Ltd., & M/s Khurana Steel (P) Ltd., Appellant
vs.
CCE Chandigarh - I Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/406-407/01-NB(S)
Dated : 12-3-2001 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 :

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Asstt. Registrar
NB (SM)

1. CCE Chandigarh - I
2. CCE / CET (Appeal) Chandigarh
3. Chief Commissioner of Central Excise / Customs. New Delhi
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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CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL
NEW DELHI.

E/95/2001/NB (SM) &
E/96/2001/NB (SM)

(Arising out of Order-in-Original No.12/CE/2000 dated 19.10.2000 in Appeal No.E/95/2001 NB (SM) and Order-in-Original No.69/CE/2000 dated 14.11.2000 in Appeal No.E/96/2001 NB (SM), both passed by the Commissioner of Central Excise, Chandigarh).

M/s. Arora Alloys Ltd. ...Appellants

M/s. Khurana Steel Pvt. Ltd.

Rep. by Shri K.K. Anand, Advocate

Vs.

CCE, Chandigarh-I ...Respondent
Rep. by Shri M.D. Singh, SDR

CORAM: SHRI LAJJA RAM, MEMBER (T)

FINAL Order No. *A/406-407/01/NB CS/m* Dated: 12.03.2001.

PER LAJJA RAM:

In both these appeals filed by (1) M/s. Arora, Alloys Ltd. and (2) M/s. Khurana Steel Pvt. Ltd., the matter relates to the special procedure under which Compounded Levy Scheme was applicable to the electric furnaces. The period in both these appeals is the same i.e. 2.12.97 to 9.12.97. The Commissioner of Central Excise, Chandigarh had rejected the abatement claims on the ground that the declarations as given by the assesseees did not meet the requirement of Rule 96ZO(2)(e) of the Central Excise Rules.

2. I have heard Shri K.K. Anand, Advocate and Shri M.D. Singh, SDR.

3. It is seen from the documents on record that the manufacturers had lodged some protest against the scheme of Punjab State Electricity Board and as a mark of protest close down their units from 2.12.97. Intimation was given to the Revenue authorities. Their intimation was acknowledged and the Central Excise Officers had also visited the premises for verification. Thereafter when the protest was over, again intimation was sent for re-starting the furnace. These intimations were also acknowledged by the Department and Shri K.K. Anand, Advocate submitted that officers also visited the furnaces and verified the stocks.

4. I find that the manufacturers have complied with the procedure and the Id. Commissioner of Central Excise should have gone into the abatement claims on merits. He has dis-allowed the claim only on the ground that their declarations did not fulfil the requirements of the relevant rules.

5. I consider that he should re-examine the matter on merits after taking cognizance of the declarations on record. .xxxxxxxxxxx xxxxx Accordingly, both these appeals are allowed by way of remand. Ordered accordingly.

Order dictated & pronounced in the Open Court on 9.3.2001.

(RAJJA RAM)
MEMBER (T)

9.3.2001
Ckp.