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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Appeal No. **E/744 /2011 – SM[BR] E / STAY /893/2011-SM[BR]** Date **20/09/2011**

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S BHARTIYA STEEL ROLLING MILLS,
MANDI GOBINDGARH.

M/S BHARTIYA STEEL ROLLING MILLS, Appellant
Vs
C.C.E. CHANDIGARH Respondent

am directed to transmit herewith a certified copy of **Final order No. 620/2011-SM[BR]&S/534/2011** dated 2.9.2011 passed by the Tribunal under **Section 35-C(1)of Central Excises Act, 1944**

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
C.C.E. CHANDIGARH
C.R. BUILDING, PLOT NO. 19,
SECTOR 17-C, CHANDIGARH
160017

2. Adv. / Consult SHRI BIPIN GARG ADV.
B-1/1289-A, VASANT KUNJ NEW DELHI

3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs. Excise. I.P. Estate. New
6. M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd.,No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
8. Taxmann Allied Service Pvt Ltd., 59/32. New Rohtak Road. New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10. Faridabad 121003 (Haryana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file

Assistant Registrar
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi.

Date of hearing/decision 02.09.2011

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982.	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

Excise Appeal No. 893 of 2011-SM
With Excise Stay Application No. 744 of 2011-SM
[Arising out of order-in-appeal No. 170-171/CE/Chd-I/2010 dated 30.11.2010 passed by the Commissioner (Appeals), Customs & Central Excise, Chandigarh II]

M/s Bhartiya Steel Rolling Mills — Appellants

Vs.

CCE, Chandigarh — Respondent

Appearance: Rep. by Sh. Bipin Garg, Advocate for the appellants.
Rep. by Sh. S.K. Bhaskar, DR for the respondent.

Coram: Hon'ble Sh. D.N. Panda, Judicial Member

Final ORAL ORDER NO. - 620/2011 SM (BR) &
S-534/2011 SM (BR)

Per: Shri D. N. Panda:

Learned Counsel submits that while the appeal was filed, existence of cause of action was appreciated. But in the mean time for various reasons such cause has vanished. Therefore, the appellant has not only paid the duty but also paid reduced penalty of 25% of duty. Therefore, he prays that appeal itself may be disposed of while disposing the stay application.

2. Learned DR support the argument of the learned Counsel.

3. When the proposition of learned Counsel is to reduce the litigation, it would be proper to put an end invoking the first and second proviso to Section 11AC of the Central Excise Act, 1944. Confirming the duty, penalty is directed to be restricted to 25% of the duty element, dispensing pre-deposit. Appeal is accordingly disposed of granting partial relief to the appellant. Stay application is also disposed.

[D.N. Panda]
Judicial Member

Pant