

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH

Appeal No. E/825 /2010 - EX[DB] WITH E/S/870/2010-EX

Date 14/01/2011

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

To :
M/S IND SYNERGY LTD.,
VILLAGE-KOTMAR, MOHAPALI,
DISTT. RAIGARH. (C.G.)
M/S IND SYNERGY LTD.,

Appellant

Vs

Respondent

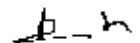
C.C.E. RAIPUR

STAY ORDER NO. 50/2011-EX

I am directed to transmit herewith a certified copy of Final order No. 16/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

2011

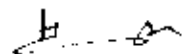
EX[DB] dated 12-1-11



Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent
C.C.E. RAIPUR
CENTRAL EXCISE BUILDING,
DHAMTARI ROAD, TIKRAPARA,
RAIPUR 492001.
2. Adv. / Consult *SH. RAMESH NAIR, ADV.,
LAKSHMI VIHAR,
A4-192, SCHEME NO-5H,
VITAY NAGAR, INDORE*
3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications, Customs, Excise. 1.P. Estate. New Delhi
6. M/s Centax Publications 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. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
9. Taxmann Allied Service Pvt Ltd.. 59/32, New Rohtak Road, New Delhi - 110005
10. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15
11. LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)
12. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070
13. Office Copy
14. Guard file



Assistant Registrar
(Excise Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM,
NEW DELHI-110066.**

COURT-II

**E/STAY NO. 870/2010 IN
CENTRAL EXCISE APEPAL NO. 825 OF 2010**

[Arising out of Order-in-Original No. COMMISSIONER/RPR/08/2010 dated 15.02.2010 passed by the Commissioner, Customs & Central Excise, Raipur].

Date of Hearing: 07th January, 2011

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member;
Hon'ble Shri Mathew John, Technical 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? |

M/s. Ind Synergy Ltd.,

Appellant

Vs.

C.C. & C.E., Raipur

Respondent

Present for the Appellant : Shri Ramesh Nair, Advocate

Present for the Respondent: Shri Sunil Kumar, D.R.

**Coram: Hon'ble Shri D.N. Panda, Judicial Member;
Hon'ble Shri Mathew John, Technical Member**

STAY ORDER NO. 50 / 2011-EX
FINAL ORDERS NO. 16 / 2011-EX.

Per D.N. Panda:

When this stay matter came up for hearing, learned Counsel submits that in similar issue, this Bench has already passed an order in appeal No. 2634/09 on 17th May, 2010 in the case of M/s. Rusoma Laboratories vs. CCE, Indore, remanding the matter back to the learned Adjudicating Authority to do the needful in terms of Section 73 of the Finance Act, 2010.

2. It was ordered in that case that where an appeal is pending before the Tribunal, the party can claim the relief of the retrospective legislation made in Rule 6 of the Cenvat Credit Rules, 2004 ~~made~~ by Section 73 of Finance Act, 2010, because such case will be governed by sub-section (4) of the said section and benefit under sub-section (2) will, therefore, be available.

3. In the circumstances, we dispense with pre-deposit and remand the matter to the learned Adjudicating Authority before whom the appellant shall appear and submit his claim for appropriate order. In the result, both stay application as well as appeal are disposed off in above terms.

(Pronounced in the open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

RK