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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

EXCISE APPEAL BRANCH

Date 01/02/2011

Appeal No. E/342-343 /2010 - EX[DB] WITH E/M/862 - 863/2010-EX
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S GURUKRIPA CONSUMER CARE PRODUCTS,
2-A, RAJENDRA NAGAR, INDORE (M.P.)

M/S GURUKRIPA CONSUMER CARE PRODUCTS, Appellant

Vs

C.C.E. INDORE Respondent

MISC ORDER NO. 78-79/2011-EX

I am directed to transmit herewith a certified copy of **Final order No. 139-140/ 2011 EX[DB]** dated 24-1-11 passed by the Tribunal under **Section 35-C(1)of Central Excises Act, 1944**

Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent
C.C.E. INDORE
MANIK BAGH PALACE, POST
BOX NO. 10, INDORE 452001 (M.P.)
2. Adv. / Consult
MR.B.K.GUPTA,ADV
N-223, LGF,GREATAR KAILASH-I,
N DELHI.
3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
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. 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 (Haryana)
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
15. HON'BLE PRESIDENT.
16. SHRI GURUCHARAN PATIDAR, PROP. OF
M/S GURUKRIPA CONSUMER CARE PRODUCTS, 2-A,
RAJENDRA NAGAR, INDORE-MP

Assistant Registrar
(Excise Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. I

DATE OF HEARING : 24/01/2011.
DATE OF DECISION : 24/01/2011.

Excise Misc. Application No. 862 of 2010 in Appeal No. 342 of 2010

M/s Gurukripa Consumer Care Products — Appellants

Versus

CCE, Indore — Respondent

Excise Misc. Application No. 863 of 2010 in Appeal No. 343 of 2010

Shri Gurucharan Patidar, Proprietor]
M/s Gurukripa Consumer Care Products] — Appellants

Versus

CCE, Indore — Respondent

Appearance

None – for the Appellants.

Shri S.R. Meena, Authorized Representative (DR) – for the Respondent.

CORAM : **Hon'ble Shri Justice R.M.S. Khandeparkar, President**
Hon'ble Shri Rakesh Kumar, Member (Technical)

misc Order No. 78-79/2011-EB Dated : ______________

Per. Shri Justice R.M.S. Khandeparkar :-

None present for the applicants, Shri S.R. Meena, DR present for the respondent. The application for adjournment has been received through post stating that due to family problems and cold conditions, the appellants are unable to secure the presence of the advocate, and therefore, matters may be adjourned.

2. Records disclosed that the Vakalatnama on behalf of the appellants was filed by the C.A. as long back as in February 2010. Obviously, it cannot be believed that the Vakalatnama was filed without being briefed in the matter. Obviously the grounds disclosed in application for adjournment is unsustainable, therefore, the application is rejected.

3. It is also to be noted that the application is not supported by any medical evidence.

4. As far as application for rectification is concerned, undoubtedly, the order in question discloses the mistakes, which have been pointed out in para A and para B of the first para under the caption "mistakes apparent on record". Accordingly the expression "Commissioner (Appeals), Indore" in para 3 and 4 of the stay order shall read as "Commissioner of Central Excise, Indore" and the figure relating to the penalty amount mentioned in para 31 should be read as "Rs. 13,84,965/-" instead of Rs. 3,84,965/-.

5. As regards, the so called other mistakes which are stated have been committed in the impugned order are not any error apparent on record, but in the form of assailing the order in appellate jurisdiction. Those perhaps could be the grounds for appeal against the stay order but cannot be termed as errors

apparent on face of record and hence do not call for any correction.

6. The rectification applications are accordingly disposed of in above terms.

(Justice R.M.S. Khandeparkar)
President

(Rakesh Kumar)
Member (Technical)

PK

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. I

DATE OF HEARING : 24/01/2011.
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Excise Appeal No. 342 of 2010

M/s Gurukripa Consumer Care Products — Appellants

Versus

CCE, Indore — Respondent

Excise Appeal No. 343 of 2010

Shri Gurucharan Patidar, Proprietor]
M/s Gurukripa Consumer Care Products] — Appellants

Versus

CCE, Indore — Respondent

[Arising out of the Order-in-Original No. 36/Commr./CEX/IND/ 2009 dated 25/11/2009 passed by The Commissioner, Customs & Central Excise, Indore.]

For Approval and signature :

Hon'ble Justice R.M.S. Khandeparkar, President
Hon'ble Shri Rakesh Kumar, Member (Technical)

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	: Yes
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	: NO
3.	Whether their Lordships wish to see the fair copy of the order?	:
4.	Whether order is to be circulated to the Department Authorities?	:

Appearance

None – for the Appellants.

Shri S.R. Meena, Authorized Representative (DR) – for the Respondent.

CORAM : **Hon'ble Shri Justice R.M.S. Khandeparkar, President**
Hon'ble Shri Rakesh Kumar, Member (Technical)

FINAL Order No. 139-140/2011-EX Dated : ____________

Per. Shri Justice R.M.S. Khandeparkar :-

As already stated in the order passed today in miscellaneous applications No. 862 and 863 of 2010, there is no cause disclosed for adjournment of the matter and the request for adjournment, therefore, is rejected. The appellants have failed to deposit the amount in terms of the stay order. No explanation is forthcoming for non-compliance of the stay order or for non-dismissal of the appeals on account of failure on the part of the appellants to comply with the requirement of pre-deposit in terms of the stay order. In the circumstances, therefore, for the non-compliance of the requirements of Section 35F, of the Central Excise Act, 1944, the appeals are dismissed.

(Justice R.M.S. Khandeparkar)
President

(Rakesh Kumar)
Member (Technical)

PK