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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 06/07/2011

Appeal No. E/3697/2010-3698/2010 - EX[DB] WITH
E/S/3501-3502/2010-EX

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

To :
M/S UCAL FUEL SYSTEMS LTD.,
34-35, 53-54, INDUSTRIAL DEVELOPMENT COLONY,
MEHRAULI ROAD, GURGAON.

M/S UCAL FUEL SYSTEMS LTD., Appellant
Vs
C.C.E. DELHI III Respondent

STAY ORDER NO. 688-689/2011-EX

I am directed to transmit herewith a certified copy of **Final order** No.515-516/ 2011 EX[DB] dated 24-6-11 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. DELHI III
UDYOG MINAR, UDYOG VIHAR,
VANIJYA NIKUNJ, PHASE V,
GURGAON - 122016 (HARYANA)

2. Adv. / Consult MR. B.L. NARASIMHAN, ADV.,
B-6/10, S.S. ENCLAVE,
N. DELHI -29

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. Taxmann Allied Service Pvt Ltd.. 59/32. New Rohtak Road. New Delhi - 110005
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 (Harvana)
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
14. HON'BLE PRESIDENT.

Assistant Registrar
(Excise Appeal Branc

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.I

E/Stay No.3501-3502/2010 in E/Appeal No.3697-3698 /2010

(Arising out of order in appeal No.329-330/BK/GGN/2010 dated 11.8.2010 passed by the Commissioner of Central Excise (Appeals),Delhi-III, Gurgaon)

Date of Hearing: 24 .6.2011

M/s Ucal Fuel Systems Ltd — Appellants

Vs

CCE,Delhi-III, Gurgaon — Respondent

Appeared for the Appellant: Shri B.L. Narasimhan, Advocate
Appeared for the Respondent: Shri i.Beg, DR

Coram: **Hon'ble Shri Justice R.M.S. Khandeparkar, President**
Hon'ble Shri Mathew John, Member (Technical)

STAY ORDER No.688-689/2011-EX

Per Justice R.M.S. Khandeparkar:

Heard Advocate for the Appellant and DR for the Respondent.

2. As we propose to dispose of the appeals themselves, the applications are allowed without insisting for pre-deposit while directing the registry to place the appeals for final disposal forthwith.

(JUSTICE R.M.S. KHANDEPARKAR)
President

(MATHEW JOHN)
Technical Member

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.I

E/Appeal No.3697-3698 /2010

(Arising out of order in appeal No.329-330/BK/GGN/2010 dated 11.8.2010 passed by the Commissioner of Central Excise (Appeals),Delhi-III, Gurgaon)

Date of Hearing: 24 .6.2011

For Approval and signature:

Hon'ble Shri Justice R.M.S. Khandeparkar, President
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?	Ys
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) rules, 1982 for publication in any authoritative report or not?	Ps
3.	Whether their lordships wish to see the fair copy of the order?	Sr
4.	Whether order is to be circulated to the Departmental Authorities?	Y

M/s Ucal Fuel Systems Ltd — Appellants

Vs

CCE,Delhi-III, Gurgaon — Respondent

Appeared for the Appellant: Shri B.L. Narasimhan, Advocate
Appeared for the Respondent: Shri i.Beg, DR

Coram: **Hon'ble Shri Justice R.M.S. Khandeparkar, President**
Hon'ble Shri Mathew John, Member (Technical)

FINAL ORDER No. 515-516/2011-EX

Per Justice R.M.S. Khandeparkar:

Heard Advocate for the Appellant and DR for the Respondent.

2. Since the common issue arises in both the matters, they were heard in terms of the order passed today in Stay Application Nos. 3501-3502/2010.

3. The impugned order is a common order being dated 11th August, 2010 passed by the Commissioner (Appeals) against the order passed by the Additional Commissioner, Gurgaon on 30th October, 2009 whereby the demand of interest on the delayed payment of duty arising out of supplementary invoices was confirmed.

4. In fact, both the authorities below have confirmed the demand relying upon the decision of the Hon'ble Supreme Court in the matter of CCE Pune Vs S.K. F India Ltd reported in 2008-2009-TIOL-82-SC-CX and also 2009 (239) ELT 385 (SC).

5. There is no dispute that the additional amount was recovered by the appellants on the basis of supplementary invoices and consequently further duty amount was paid on such additional amount. Such demand is always subject to payment of interest as has been held by the Apex Court in SKF India case. The same decision having been followed while confirming the demand of interest by the

lower authorities in the cases in hand, we find no case for interference in the impugned order. Hence the appeals are dismissed.

(JUSTICE R.M.S. KHANDEPARKAR)
President

(MATHEW JOHN)
Technical Member

MPS*