

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

Appeal No. E/1188/2010 - EX[DB]

Date 10/05/2011

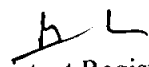
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S. CAB COM INDIA
40/5, STREET NO.1, SAMEY PUR, DELHI.
M/S. CAB COM INDIA

Appellant
Vs
Respondent

C.C.E. DELHI I

I am directed to transmit herewith a certified copy of **Final order No.413/ 2011 EX[DB]** dated 06-5-11
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 I
C.R. BUILDING, I.P. ESTATE, NEW
DELHI 110002

2. Adv. / Consult
MR.S.JAINA & ASSOCIATES
84,DARYAGANJ,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 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. 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


Assistant Registrar
(Excise Appeal Branch)

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

COURT NO. II

Excise Appeal No. 1188 of 2010-Ex

[Arising out of Order-in-Appeal No. 45-52/CE/DLH/2010 dated 05.03.2010 passed by the Commissioner of Central Excise (Appeals), Delhi-I, New Delhi].

Date of Hearing/decision: 2nd May, 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?	Yes
2	Whether it should 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?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	No

M/s. Cabcom India

Appellants

Vs.

CCE, Delhi-I

Respondent

Present for the Appellant : None

Present for the Respondent : Shri N. Anand, D.R.

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

FINAL ORDER NO. 413/2011-EX DATED

Per D.N. Panda:

None is present for the appellants. Impugned order was passed in this case on 30th August, 2010, directing the appellants to deposit the demand relating to Cenvat Credit along with interest excluding penalty within 10 weeks from the date of hearing and make compliance on 13th December, 2010. When the appellants failed to comply with the above direction, the Tribunal had a lenient view and extended the time for compliance till 7th February, 2011. But even today there is no evidence of compliance available on record in spite of extending the compliance date. Right of appeal being conditional by Section 35F of Central Excise Act, 1944, the appellants have lost their right to contest further in absence of compliance of stay order. Thus, appeal is dismissed for non-compliance.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

RK