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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

Appeal No. E/2799/2009 - EX[DB] with
E/S/2899/2009-EX

Date 21/11/2011

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

To :
M/S RAJA FORGINGS & GEARS LTD.
225-228, INDUSTRIAL AREA-I, PANCHKULA-134109
(HARYANA)

M/S RAJA FORGINGS & GEARS LTD. Appellant

Vs

C.C.E. PANCHKULA Respondent

STAY ORDER NO. 1245/2011-EX

I am directed to transmit herewith a certified copy of **Final order No.950/ 2011 EX[DB]** dated 17-11-11 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. PANCHKULA
SCO NO. 407 AND 408, SECTOR 8,
PANCHKULA (HARYANA) 134119.

2. Adv. / Consult
MR.AJAY JAIN
1293, SEC 18-C, CHANDIGARH

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

Assistant Registrar
(Excise Appeal Branch)

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

Date of hearing/decision: 16.11.2011

For approval and signature:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Sh.Mathew John, Memmber (Technical)

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982.	No
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?	Yes

Excise Stay No. 2886 of 2009 and Excise Appeal No. 2799 of 2009
(Arising out of order-in-appeal No. 133/ANS/PCK/2009 dated 20.5.2009 passed by the Commissioner (Appeals), Central Excise, Gurgaon).

M/s Raja Forgings & Gears Ltd., Appellants

Vs.

CCE, Panchkula Respondent

Appearance:

None for the appellants.
Rep. by Sh. I Baig, DR for the respondent.

Coram: **Hon'ble Ms. Archana Wadhwa, Member (Judicial)**
Hon'ble Sh. Mathew John, Member (Technical)

STAY ORDER No. 1245/2011-EX
FINAL ORDER NO. 950/2011-EX

Per: Archana Wadhwa:

On matter being called, none appeared on behalf of the appellant nor is there any adjournment request. Accordingly, we have heard learned DR and have gone through the impugned order passed by the Commissioner (Appeals).

2. It is seen that the total demand confirmed against the appellant is to the extent of Rs. 23,74,502/-. The said demand stands confirmed by way of interest on the supplementary invoices issued by the appellant. It is seen that the Commissioner (Appeals) directed the applicant to deposit an amount of Rs. 4,74,900/- i.e. 20% of the total amount confirmed against them, as a condition of hearing of their appeal. Inasmuch as the said deposit was not made by the appellant, as directed by the Commissioner (Appeals) in stay order their appeal was dismissed for non-compliance of the order.

3. We find that the directions to deposit 20% of the confirmed demand, for the purpose of hearing of the appeal, cannot be found to be undue and harsh. The appellant have not pleaded any financial hardship. As such, we

direct the appellant-applicant to deposit the said amount within a period of eight weeks from today and report compliance to Commissioner (Appeals), who would, after ascertaining the compliance with the above order, decide the matter on merits. Stay petition as also appeal gets disposed of in the above manner.

(Archana Wadhwa)
Member (Judicial)

(Mathew John)
Member (Technical)

Pant