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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 01/02/2012

Appeal No. E/3214/2009,3251/2009&3253/2009 - EX[DB]

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

To :
M/S. RAVISH STEEL
MANDI GOBINDGARH

M/S. RAVISH STEEL Appellant
Vs
C.C.E. CHANDIGARH Respondent

I am directed to transmit herewith a certified copy of **Final order No. A/64-66/ 2012 EX[DB]** dated 30-1-12 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. CHANDIGARH
C.R. BUILDING, PLOT NO. 19,
SECTOR 17-C, CHANDIGARH
160017

2. Adv. / Consult
MR.GAURAV AGARWAL
RAM BHAWAN,G.T.ROAD,MANDI GOBINDGARH

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-3
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 (Haryana)
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. M/S. TRAVANI CASTING PVT. LTD.
MOTIA KHAN, MANDI GOBINDGARH (PB)
15. SH. VIJAY GUPTA, MD
16. SH. K.K. ANAND, ADV.,
A-5, BASEMENT,
LAJPAT NAGAR-III,
N. DELHI-24

Assistant Registrar
(Excise Appeal Branch)

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

Date of Hearing : 18.1.2012

Excise Appeal No. 3214, 3251 & 3253 of 2009

{Arising out of common Order-in-Original No. 52/CE/CHD-I/2009 dated 27.8.2009 passed by the Commissioner, Central Excise, Chandigarh}

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

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
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 Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

Appellants

M/s Ravish Steel
M/s Triveni Castings Pvt. Ltd.
Shri Vijay Gupta

Vs.

Respondent

CCE, Chandigarh

Appearance

Appeared for Appellant : Shri Gaurav Agarwal, Advocate (For Appeal No. 3214)
None (3251 & 3253)

Appeared for Respondent : Shri R.K. Verma, A.R. &
Shri N. Pathak, A.R.

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

FINAL Order No. A/64-66/2012-EX(BR) dated............

Per **Archana Wadhwa:**

Vide stay Order No. 814-839/2010-Ex. dated 1.11.2010 a few stay petitions were disposed of. In the order, the assesses, who had availed Modvat credit on the basis of modvatble invoices were directed to reverse the entire Modvat credit, the other appellants, who were registered dealers and had issued the invoices, were directed to deposit 50% of the penalty amounts imposed upon them.

2. The matter being called for ascertaining compliance with the above order, ld. A.R. appearing for Revenue draws our attention to report dated 17.1.2012 forwarded to him by the Joint Commissioner (Review) of Central Excise Commissionerate, Chandigarh-I. As per the said report, all the appellants except Ravish Steel, Triveni Castings P. Ltd. and Shri Vijay Gupta, M.D. have complied with the said stay order.

3. As regards Triveni Castings P. Ltd., ld. A.R. refers the said report and submits that the stay order was challenged by them before the Hon'ble High Court which rejected the stay petitions filed by them. Thereafter the matter was taken up before the Hon'ble Supreme Court which vide their order dated 15.7.2011, rejected the SLP filed before it but extended the period to deposit the amount by another four weeks. As a result thereof the said appellant paid through Modvat credit an

amount of Rs.22,50,802 vide entry dated 23.9.2011. He submits that the total duty confirmed against the said appellant was to the tune of Rs.80 lakhs approximately which they were directed to deposit. Inasmuch as the entire deposits do not stand made by them, ld. A.R .prays for dismissing the appeal for non-compliance.

4. Inasmuch as Ravish Steel and Shri Vijay Gupta have not complied with the stay order referred supra and inasmuch as M/s Triveni Castings have deposited only a part amount and has not complied with the stay order, read with the order of the Hon'ble High Court and Hon'ble Supreme Court, we find that the said appeals are liable to be dismissed for non-compliance with the provisions of Section 35F of the Central Excise Act read with the various orders referred supra. So we dismiss the appeals for non-compliance with the above orders.

(Dictated & pronounced in open Court)

(Archana Wadhwa)
Member (Judicial)

(Mathew John)
Member (Technical)

RM