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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

MISC Application No. : E/MISC/285/2012,
Appeal No. : E/2163/2010-EX[DB],

Dated: **05/09/2012**

Assistant Registrar
C.E.S.T.A.T. New Delhi
To,
PARASRAMPURIA SYNTHETICS LTD.
SP-145, D & E, RIICO INDUSTRIAL AREA, BLIWADI, DISTT-ALWAR (RAJASTHAN)

PARASRAMPURIA SYNTHETICS LTD. (Appellant)

VS

C.C.E. JAIPUR I (Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **A/1136/2012-EX[DB]** , /MISC **MO/958/2012** dated **03/09/2012** passed by the Tribunal under section **35-C(1) of the Central Excise and Salt Act, 1944.**

Assistant Registrar
EXCISE Appeal Branch

Copy To,
1. **Respondent**
C.C.E. JAIPUR I
N.C.R.Building, Statue Circle, "C" Scheme, jaipur 302005.

2. **Advocate(s) / Consultant(s):**
L.P. ASTHANA & MS REENA KHAIR
R-163, Second Floor, Greater Kailash-1,
New Delhi - 110 048.

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-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. Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Ameer Pet, Hyderabad – 500038
13. Office Copy
14. Gaurd File

Assistant Registrar
EXCISE Appeal Branch

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi.
Court No. 1

Date of hearing/decision: 03.09.2012

Hon'ble Sh. Justice Ajit Bharihoke, President
Hon'ble Sh. 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.	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

Excise Appeal Nos. 2163 - 2164 of 2010 &
Excise Misc. Application No. 285 – 286 of 2012
[Arising out of order-in-original No. 8/2010/CE dated 26.02.2010 passed by the Commissioner of Customs & Central Excise, Jaipur]

M/s Parasrampuria Synthetics Ltd. Appellants
Mr. Alok Parasrampuria, M.D.

Vs.

CCE, Jaipur Respondent

Present Ms. Neha Gulati, Advocate for the appellant
Present Sh. I. Baig, AR for the respondent.

CORAM : **Hon'ble Shri Justice Ajit Bharihoke, President**
Hon'ble Shri Rakesh Kumar, Member (Technical)

MISC. order No 958-/2012-Ex(BR)
FINAL Order No. A/1136/2012-Ex(BR) in Appeal No. E/2163/2010

Per. Justice Ajit Bharihoke:

The jurisdictional Commissioner vide impugned order dated 26.02.2010 confirmed duty demand of Rs. 17,85,62,431/- against the appellant M/s Parasrampuria Synthetics Limited alongwith interest and also imposed equal amount of penalty. Besides that a penalty of Rs. 50 lakhs was imposed on appellant Sh. Alok Parasrampuria, MD of the appellant company. Penalties on various other parties were also imposed.

2. Appellant company and Sh. Alok Parasrampuria have preferred appeals against the impugned order, both of them have moved separate application under Section 35F of the Central Excise Act seeking waiver of pre-deposit as a condition for hearing of the respective appeal.

3. The Tribunal vide common order dated 07.03.2012 disposed of the stay applications and directed the appellant company to pre-deposit sum of Rs.3.5 crore within twelve weeks and observed that in the event of the compliance of stay order pre-deposit of balance dues from the respective appellant shall stand dispensed with.

4. The appellants have not complied with the order of pre-deposit. Ld. Counsel for the appellant have failed to give any explanation for non-compliance nor a prayer for extension of time to deposit the amount has been made. Since the appellant M/s Parasrampuria Synthetics Ltd. has failed to deposit the amount as directed,the company cannot he heard on its appeal in view of the provisions of Section 35F of the Central Excise Act, 1944. The appeal of the company is therefore rejected. As regards the appellant Sh. Alok Parasrampuria he is directed to pre-deposit Rs. 50 lakhs the amount of penalty imposed upon him within four weeks from the date of this order.

His appeal be listed for compliance on 05.10.2012.

(Justice Ajit Bharihoke)
President

(Rakesh Kumar)
Member (Technical)

Pant