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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/332-333/2012-EX[DB]
E/S/342-343/2012-EX

Dated: **23/07/2012**

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

SHRI MADHU SUDAN SOMANI,
AUTHORISED IGNATORY,
BALAJI INDUSTRIAL PRODUCTS
PVT. LTD. UNIT-I, 48, INDUSTRIAL
AREA, JHOTWARA, JAIPUR.

SHRI MADHU SUDAN SOMANI,
AUTHORISED IGNATORY, (Appellant)

VS

C.C.E. JAIPUR I (Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **A/825-826/2012-EX[DB|** , Stay Order No. **SO/1086-1087/2012** dated **10/07/2012** 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): SH. MAYANK GARG, ADV.,
B-1/1289-A, VASANT KUNJ,
N. DELHI-70

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. Office Copy
13. Gaurd File
14. M/S. BALAJI INDUSTRIAL PRODUCTS (P) LTD.,
UNIT-II, 117-119, INDUSTRIAL AREA,
JHOTWARA, JAIPUR

Assistant Registrar
EXCISE Appeal Branch

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing/decision: 10.7.2012

Stay Application No.342, 343 of 2012 and
Central Excise Appeal No.332, 333 of 2012

Arising out of the order in appeal No.271 (DKV)CE/JPR-I/2011 dated 11.10.2011 and No. 270 (DKV)CE/JPR-I/2011 dated 11.10.2011 passed by the Commissioner (Appeals), Central Excise, Jaipur.

Hon'ble Mr. Justice Ajit Bharihoke, President
Hon'ble Mr. Rakesh Kumar, Technical Member

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 26 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 26 of 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?	

Madhu Sudan Somani, ... Appellant
Authorised Signatory

Vs.

C.C.E., Jaipur .. Respondent

Present for the appellant :Shri Mayank Garg, Advocate
Present for the respondent :Shri I. Baig, A.R.

Coram: Hon'ble Mr. Justice Ajit Bharihoke ,President
Hon'ble Mr. Rakesh Kumar, Technical Member

STAY order No. 1086-1087/2012-Ex (BR)
FINAL Order No. A/825-826/2012-Ex (BR)

Per Mr. Rakesh Kumar (Oral):

The Appellant is the authorized signatory of M/s Balaji Industrial Products Pvt. Ltd., Jaipur. The appeals filed by the appellant were dismissed by the Commissioner (Appeals) on the ground that while the appellant had been asked to pre-deposit a sum of Rs.1 lakh each, instead of the Appellant ~~deposited~~ depositing the directed amount within stipulated period, it is M/s Balaji Industrial Products Pvt. Ltd, the company of which the appellant is authorized signatory, which has deposited the directed amount by debiting through PLA, and according to the Commissioner of Central Excise (Appeals) this can not be treated as compliance. Against this order of Commissioner (Appeals) these appeals along with stay applications have been filed.

2. Heard both the sides.

3. The appellant is an employee of M/s Balaji Industrial Products Pvt. Ltd. In respect of the appeals filed by the appellant before Commissioner (Appeals) against the orders in original passed by the original adjudicating authority, the Appellant has been directed by the Commissioner of Central Excise (Appeals) to pre-deposit of an amount of Rs. One lakh each towards compliance with the provision of Section 35F. There is no dispute that on behalf of the appellant M/s Balaji Industrial Products Pvt. Ltd. have deposited the directed amount by debiting the PLA. We are of the view that this has to be treated as compliance of the order of Commissioner (Appeals) and as such, the Commissioner (Appeals)'s order dismissing the appeal for non-compliance is not correct. The impugned orders are set aside and the matters are remanded to the Commissioner (Appeals) for de novo decision on merits of the case.

3. The appeals as well as stay applications stand disposed of as above.

(Justice Ajit Bharihoke)
President

(Rakesh Kumar)
Technical Member

scd/