

F. No. 12-54/ CESTAT/CPIO-ND/VPP/2017
Customs Excise and Service Tax Appellate Tribunal
West Block No 2, R.K. Puram, New Delhi-110 066

Dated: 25.07.2017
ID No:12-54/2017

Sir/Madam,

Subject: Information under Right to Information Act 2005.

Please refer to your RTI application CPIO ID No. 12-54/2017 which was marked to PA to the Registrar and Dy. Registrar (Admin) in response to that a reply dated 19.06.2017 was received by the RTI Section from PA to Registrar in which it was said that these communications listed by applicant has been further marked to Dy. Registrar(Admin) for further necessary action. Further information may be obtained from Dy. Registrar (Admin). Vide his reply dated 27.06.2017 Dy. Registrar(Admin.) stated as:-


“ With reference to the RTI application No. RTI/P 195/10471/17 dated 20.05.2017 wherein sought information relating to point “A” and “B”.

In this connection it is informed that the required information as mentioned on point “A” in RTI application has been provided to the extent as found out vide letter date 25.05.2017.

Further, it is stated that the copies of responses will be forwarded in one month's time as collating the documents spread over many a number of files is time consuming.”


Copy of both replies are enclosed alongwith. Extra copy of another reply dated 25.05.2017 ~~of~~ other CPIO ID No. 11-29/2016 is also enclosed herewith.

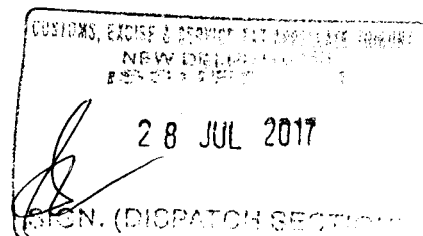
Now, further information will be forwarded on receipt from DR(Admin.), “as replied by Dy. Registrar(Admin.) collating the documents spread over many a number of files is time consuming.”


(V.P. Pandey)
CPIO, CESTAT New Delhi

Encl: Copy of Resp. Registrar reply (01 page)
Copy of Dy. Registrar (Admn.) reply (06 pages)

To,


Sh. R.K. Jain
1512-B, Bhishm Pitamah Marg,
Wazir Nagar, New Delhi-110003



6

F. No. 12-54/ CESTAT/CPIO-ND/VPP/2017
Customs Excise and Service Tax Appellate Tribunal
West Block No 2, R.K. Puram, New Delhi-110 066

Office of the CPIO

ID No: 12-54/2017
Date: 20.07.2017

Sir,

In response to this RTI application a reply dated 27.06.2017 was received, in the second para of this reply it is stated that in relation to Point "A" the information has been provided to the extent as found out vide letter dated 25.05.2017, but on checking of the file no reply dated 25.05.2017 is found to be given.

Therefore, it is requested to clarify weather any reply dated 25.05.2017 has been given in response to this RTI application.

If any reply dated 25.05.2017 has been given in response to this RTI application a copy of the same may please be provided as soon as possible.

If the reply dated 25.05.2017 is referred of any other RTI it's number may please be informed, & the applicant may be informed accordingly.

(Signature)

(V.P. Pandey)
CPIO, CESTAT New Delhi

Copy to:-

1. DR(Admn.)

Wazir

Mr. Speal

(Mr. 21/7/17)

J. M. M. S.

*Copy of enclosure
Sent along with letter dt. 25.5.17
is ID no. 11-29/16 is encl
and again 21/7/17
CPIO*

(4)

File No 53(RTI)/CESTAT/Misc/N.D/Admn.2016
Customs Excise & Service Tax Appellate Tribunal
West Block No 2, R. K Puram, New Delhi-110066

Dated 25.05.2017
CPIO ID. No 11-29/2016

To

Sh. R.K Jain
1512-B, Bhishm Pitamah Marg
Wazir Nagar
New Delhi-110003

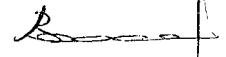
Sir,

Sub: information under the RTI Act, 2005-reg.

With reference to the Hon'ble CIC order dated 01.03.2017 in Appeal No. CIC/SB/A/2016 /000893-BJ in RTI application no RTI/P-195/9727/16 dated 07.03.2016 filed by Sh. R.K Jain in CPIO ID. No 11-29/2016, the relevant information regarding point A, B and F, which could be gathered from the inward Register and files for the period from October 2015 to January 2016 pertaining to Administration section is herewith enclosed for your kind information.

Certain daks received in the Admn. Section from the office of Registrar could not be located inspite of earnest efforts and for the reason that there is no particulars in the register to indicate to which file any particular correspondence has gone and dealt with .

Yours faithfully,

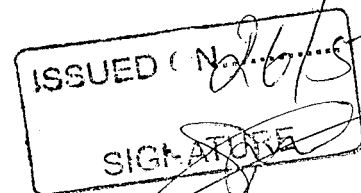


(Bineesh Kumar K.S)
Deputy Registrar(Admn)

Copy to :-

- 1.Hon'ble CIC w.r.t Appeal No CIC /SB/A/2016/000893-BT
2. CPIO, CESTAT, New Delhi

26/05/17



(u)

Registrar diary No	Correspondence No	File No	Action Taken /Remarks
1 07	A. 50050/36/2015 dated 23.12.2015	29(10)/2002/Admn/CESTAT	Sub: Material for the incorporation in the President's address to both houses of the Parliament in first Session of 2016 - Reply letter Dated 14.01.2016 sent
2 29	A. 50050/35/2015-Ad. 1C dated 28.12.2015	29(10)/2002/Admn/CESTAT	Sub: The Parliament(Prevention of Disqualification) Act, 1959 as amended from time to time- a scrutiny of Schedules Reply letter dated 07.01.2016 sent.
3 4861	A. 50050/26/2015 Ad. 1C CESTAT dated 30.10.2015	23(44)/Set-up/ Hyderabad/ CESTAT/ Admn-13/ vol-II	Sub:-functioning of CESTAT bench at Hyderabad- Reply letter dated 06.11.2015 sent.
4 5112	27/22/2005- Ad. 1C CESTAT dated 16.11.2015	2(8)/Confirmation/Members/CESTAT- Admn/2012	Sub: confirmation of members in CESTAT – Reply letter dated 01.02.2016 sent.
5 5113	27/44/2004- Ad. 1C CESTAT dated 05.11.2015	4/8/CESTAT/PF/96/Admn/Vol-IV	Sub: forwarding the application for the post of Judicial Member in NCLT, submitted by Ms. Archana Wadhwa, M(J)- Reply is not required
6 5126	A/. 50050/18/2015 Ad. 1C/CESTAT dated 24.11.2015	29(10)/2002/Admn/CESTAT	Sub: details of Court Cases being handled by

				the Ministries /Deptt. which are pending before various courts/Tribunals- Reply letter dated 8.12.2015 sent.
7	5127	A.50050/20/2014 Ad.1C CESTAT dated 24.11.2015	29(10)/2002/Admn/CESTAT	Sub: identification and review and appeal of laws and rules/review of processes – Reply letter dated 03.12.2015 sent.
8	5139	H.11017/6/2015 Ad.1C CESTAT dated 19.11.2015	27(3)/Parliament/CESTAT/Admn.-2011	Sub: Rajya Sabha unstarred question No 876 answered on 16.07.2014 regarding employment oriented programme for youth by sh. Mahendra Singh Mahra- Reply letter dated 19.11.2015 sent
9	5163	A. 50050/122/2012- Ad.1C dated 10.11.2015	29(10)/2002/Admn/CESTAT	Sub: monthly report on disciplinary cases to be submitted to DOPT- Review of mechanisms to ensure probity among government servants- Reply is not required.
10	5165	A. 50050/122/2012- Ad. 1C dated 10.11.2015	27/6/CEGAT/Admn-2002	Sub: meeting to monitor the progress for filling up of vacancies reserved for SC, ST and OBC-

2

				Reply letter dated 29.12.2015 sent.
11	5342	Q.20012/79/2015-Ad. 1C dated 15.12.2015	27(3)/Parliament/CESTAT/Admn.-2011	Sub: Notice of provisional Admitted Rajya sabha question Dy No S 4392 for answer on 17.12.2015 regarding directions for filling of backlog vacancies- Reply letter dated 15.12.2015 sent.
12	5385	A. 50050/34/2015 Ad.1C CESTAT dated 10.12.2015	27(4)/ Annual Report/CESTAT/Admn-2012	Sub: Preparation of annual report of Ministry of Finance 2015-16 – Reply letter dated 07.01.2016 sent.
13	5428	A. 50050/122/2012- Ad. 1C CESTAT dated 14.12.2015	23(48)/ 7 th CPC/CESTAT /Admn-2014	Constitution of Empowered committee of secretaries chaired by Cabinet Secretary to consider the recommendations of 7 th CPC – Reply letter dated 09.02.2016 sent
14	5434	A. 50050/122/2012- Ad. 1C (CESTAT) Dated 17.12.2015	28(12)/CEGAT/Server/2002-Admn	Sub: verification of qualifying service after 18 years service and 5 years before retirement – Reply letter dated 22.06.2016 sent.
15	5435	A. 50050/122/2012 Ad. 1C CESTAT dated 17.12.2015	27/18/CESTAT/2003	Sub: Prime Minsiter 's New 15- point Programme for the welfare of

1

				Minorities – measure to give special consideration to Minorities in recruitment annual report for the period 2014-2015- Reply letter dated 30.12.2015 sent.
16	5581/683-reminder	A. 50050/122/2015- Ad. 1C CESTAT dated 19.02.2016	27/6/CEGAT/Admn-2002	Sub: online collection of data on representation of SCs, STs and OBCs and persons with disabilities in Central govt. Services as on 01.01.2015 – Reply letter dated 17.12.2015
17	5582	A. 50050/122/2012- Ad.1C dated 08.04.2016(reminder)	15/CEGAT/98- Admn	Sub: identifying the post for PWDs for empowerment of persons with disabilities (PWDs) and furnishing the report to DOP & T on half yearly basis by 31 st October and 30 april, every year- Reply letter dated 10.05.2016 sent.

F.No. 33/RTI/Misc./CESTAT-ND/Admn.2016 -Vol II
Custom Excise & Service Tax Appellate Tribunal
West Block-2, R.K Puram, New Delhi-110066

ID No. 12-54/2017
Dated 27.06.2017

Sir/Madam,

Subject: Information sought under RTI Act 2005-reg

With reference to the RTI application No. RTI/P-195/10471/17 dated 20.05.2017 wherein sought information relating to point "A" and "B".

In this connection, it is informed that the required information as mentioned on point "A" in RTI application has been provided to the extent as found out vide letter dated 25.05.2017.

Further, it is stated that the copies of responses will be forwarded in one month's time as collating the documents spread over many a number of files is time consuming.

Yours faithfully,



(Bineesh Kumar K.S)
D.R.(Admn.)

To

Sh. V. P Pandey, AR/CPIO, CESTAT, New Delhi.

Dated : 09.06.2017
CPIO I.D. No. 12-54/2017

Sub: Information under the RTI Act, 2005 – reg.

With reference to the RTI application no. RTI/P-195/10471/17 dated 20.5.2017 filed by Shri R.K. Jain in CPIO I.D. No. 12-54/2017, I am directed to inform you that the communications listed by the applicant has been further marked to the Deputy Registrar (Admn.) for further necessary action. Further information may be obtained from DR (Admn.).


P.A. to Registrar

To

CPIO, CESTAT, New Delhi

o/c

7/13/17

F. No. 12-54/ CESTAT/CPIO-ND/VPP/2017
Customs Excise and Service Tax Appellate Tribunal
West Block No 2, R.K. Puram, New Delhi-110 066

Office of the CPIO

ID No: 12-54/2017
Date: 20.07.2017

Sir,

In response to this RTI application a reply dated 27.06.2017 was received, in the second para of this reply it is stated that in relation to Point "A" the information has been provided to the extent as found out vide letter dated 25.05.2017, but on checking of the file no reply dated 25.05.2017 is found to be given.

Therefore, it is requested to clarify weather any reply dated 25.05.2017 has been given in response to this RTI application.

If any reply dated 25.05.2017 has been given in response to this RTI application a copy of the same may please be provided as soon as possible.

If the reply dated 25.05.2017 is referred of any other RTI it's number may please be informed, & the applicant may be informed accordingly.



(V.P. Pandey)

CPIO, CESTAT New Delhi

Copy to:-

1. DR(Admn.)

o/c

2/2/17
21/7/17

F. No. 1254 / CESTAT/CPIO-ND/VPP/2017
Customs Excise and Service Tax Appellate Tribunal
West Block No 2, R.K. Puram, New Delhi-110 066

Dated. 4/7/17
ID No. 12-54/17

To,

Sh. R.K. Jain
1512-B, Bhishm Pitamah Marg,
Wazir Nagar, New Delhi-110003

Subject: Information under Right to Information Act 2005.

Sir,

Please refer to your RTI application No. 10471/17 Dt. 23/5/17 and our ID No. 12-54 the information received from DR (A) containing _____ is enclosed herewith for your reference please. 01 Page

You are, Therefore, requested to please acknowledge the receipt and deposit Rs. ₹ (@ 2/- per page) to this Tribunal by cash or DD in favour of Accounts Officer, CESTAT, New Delhi.

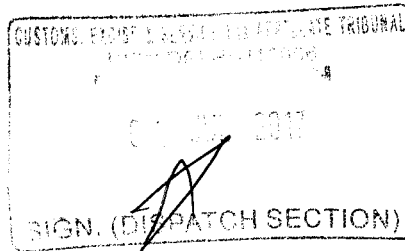
Note:- RTI application's replies which are related to outer benches may be gathered form there by filing RTI applications there directly, for facilitation, CPIOs are nominated at all outer benches separately.

If aggrieved, you may file an appeal under section 19 of RTI Act within thirty days before Hon'ble First Appellate Authority, CESTAT New Delhi.


(V.P. Pandey)

Central Public Information Officer

alc



F.No. 33/RTI/Misc./CESTAT-ND/Admn.2016 -Vol II
Custom Excise & Service Tax Appellate Tribunal
West Block-2, R.K Puram, New Delhi-110066

ID No. 12-54/2017
Dated 27.06.2017

Sir/Madam,

Subject: Information sought under RTI Act 2005-reg

With reference to the RTI application No. RTI/P-195/10471/17 dated 20.05.2017 wherein sought information relating to point "A" and "B".

In this connection, it is informed that the required information as mentioned on point "A" in RTI application has been provided to the extent as found out vide letter dated 25.05.2017.

Further, it is stated that the copies of responses will be forwarded in one month's time as collating the documents spread over many a number of files is time consuming.

Yours faithfully,



(Bineesh Kumar K.S)
D.R.(Admn.)

To

Sh. V. P Pandey, AR/CPIO, CESTAT, New Delhi.



Subject: Information sought under RTI Act, 2005.

Sir,

Please refer to RTI application No. 10471/2017 dated 23/05/2017 of Shri /Smt. **R.K. Jain** under RTI Act 2005 (copy enclosed) wherein certain information are sought as mentioned therein is related to your section.

Therefore, in terms of the provisions of Section 6(3) and Section 5(4) read with Section 5(5) of RTI Act 2005 the RTI application No. 10471/2017 dated. 23/05/17 CPIO ID No. 12-54/17 is forwarded herewith to the you as deemed CPIO with the request to provide the correct and para wise information/inspection on or before 06/06/2017 directly to the applicant and intimate the undersigned within the stipulated time failing which, you will be responsible for delay and penalty if any, under section 20 of RTI Act. You are, further requested to follow OM No.12/31/2013-IR dated;12.02.2013 circulated on 23.05.2013.

If the information is not with your section or you, please reply, from where it may be retrieved, without delay.

Note:- RTI application's replies which are related to outer benches may be gathered form there by filing RTI applications there directly, for facilitation, CPIOs are nominated at all outer benches separately.

Encl: As above.

(V.P. Pandey)

Central Public Information Officer

Copy to:

1. PA to Resp. Registrar

2. [Faint handwritten text]

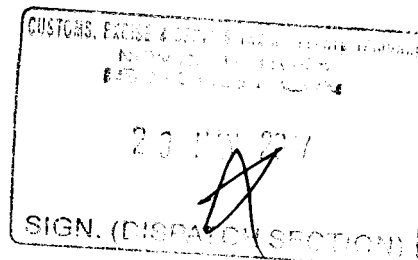
3. DRCA

4. Shri R. K. Jain, 1512-B, Bhisma Pitamaha Marg, Wazir Nagar, New Delhi-110003

O/C

*Sr
26/5/17*

*3/24/17
26/5/17*



1960/CR/2017
23/05/2017

Application under Section 6 of the Right to Information Act, 2005

12-54/2017

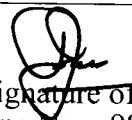
Ref. No. : RTI/P-195/10471/17

Dated : 20-05-2017

Shri V.P.Pandey
CPIO & Asst. Registrar
Customs Excise & Service Tax Appellate Tribunal,
West Block 2, R.K.Puram,
New Delhi - 110066

By hand
+ P.O No 38F173752
Rs-10
23 MAY 2017 at 3:50 P.M.
West Block 2
New Delhi
23/05/2017
23/05

1.	Name of the Applicant	R.K. Jain
2.	Address	1512-B, Bhishm Pitamah Marg Wazir Nagar New Delhi-110003
	(b) Phone Nos.	09810077977, 011-24651101, 011-24690707
	(c) Fax No.	011-24635243
3.	Whether a Citizen of India	Yes
4.	Particulars of Information	
	Details of information required	(A) Please provide copies of the communications received from the Ministry of Finance / Department of Revenue and other authorities as listed in Annexure-A of the RTI Application and provide the File No. in which they are dealt with and also provide the copies of response given thereto and action taken thereon. (B) Please provide the current status of the matter in relation to each of the communication specified in the enclosed list. Note:-Please provide pointwise information/response for each of above points.
5.	I state that the information sought is covered under RTI Act and does not fall within the exemptions contained in sections 8 or 9 or any other provisions of the Right to Information Act, 2005 and to the best of my knowledge it pertains to your office. Information is being sought in larger public interest.	
6.	A Postal Order No. 38F 173752 for Rs. 10 towards payment of fee is enclosed herewith. You are requested to filling the name in which the Postal Order is payable.	
7.	As per Section 7 of the RTI Act, 2005 information is to be provided within 30 days of the Application.	


Signature of Applicant
Telephone No. : 9810077977
011-24651101, 24690707
Fax No. 011-24635243

Place : New Delhi
Encl. : as above
Hira/.....asn

Annexure-A

S.No.	Communication No. & Date
1.	A.50050/23/2015-AD.IC(CESTAT) dated 2-11-2015 diarised under Diary No.4930 dated 12-11-2015
2.	27/22/2005-Ad.IC (CESTAT) dated 16-11-2015 diarised under Diary No.5112 dated 23-11-2015
3.	27/44/2004-AD.IC(CESTAT) dated 5-11-2015 diarised under Diary No.5113 dated 23-11-2015
4.	A.50050/09/2015-AD.IC (CESTAT) dated 9-11-2015 diarised under Diary No.5114 dated 23-11-2015
5.	Q.20012/72/2015-Ad.IC(AAR) dated 26-11-2015 diarised under Diary No.5123 dated 26-11-2015
6.	A.50050/18/2015-AD.IC(CESTAT) dated 24-11-2015 diarised under Diary No.5126 dated 26-11-2015
7.	A.50050/20/2014-AD.IC(CESTAT) dated 24-11-2015 diarised under Diary No.5127 dated 26-11-2015
8.	A.50050/122/2012-AD.IC dated 23-11-2015 diarised under Diary No.5137 dated 26-11-2015
9.	H-11017/6/2015-AD.IC dated 19-11-2015 diarised under Diary No.5139 dated 26-11-2015
10.	A.50050/29/2015-Ad.IC (CESTAT) dated 18-11-2015 diarised under Diary No.5140 dated 26-11-2015
11.	A.50050/122/2012-AD.IC dated 10-11-2015 diarised under Diary No.5163 dated 26-11-2015
12.	A.50050/122/2012-AD.IC dated 10-11-2015 diarised under Diary No.5164 dated 26-11-2015
13.	A.50050/122/2012-AD.IC dated 10-11-2015 diarised under Diary No.5165 dated 26-11-2015
14.	Q.20012/71/2015-Ad.IC (AAR) dated 26-11-2015 diarised under Diary No.5242 dated 3-12-2015
15.	A.32013/1/2011-AD.IC dated 27-11-2015 diarised under Diary No.5295 dated 8-12-2015
16.	A.32013/1/2011-AD.IC dated 27-11-2015 diarised under Diary No.5333 dated 9-12-2015

S.No.	Communication No. & Date
17.	Q.20012/79/2015-AD.IC dated 15-12-2015 diarised under Diary No.5342 dated 15-12-2015
18.	A.50050/34/2015-Ad.IC dated 10-12-2015 diarised under Diary No.5385 dated 15-12-2015
19.	A.50050/122/2012-Ad.IC dated 14-12-2015 diarised under Diary No.5386 dated 15-12-2015
20.	Q.20012/75/2015-Ad.IC(AAR) dated 3-12-2015 diarised under Diary No.5394 dated 15-12-2015
21.	Q.20012/74/2015-Ad.IC(AAR) dated 3-12-2015 diarised under Diary No.5395 dated 15-12-2015
22.	Q.20012/73/2015-Ad.IC(AAR) dated 3-12-2015 diarised under Diary No.5396 dated 15-12-2015
23.	A.50050/122/2012-Ad.IC(CESTAT) dated 14-12-2015 diarised under Diary No.5428 dated 16-12-2015
24.	A.50050/122/2012-Ad.IC(CESTAT) dated 14-12-2015 diarised under Diary No.5432 dated 18-12-2015
25.	A.50050/122/2012-Ad.IC(CESTAT) dated 17-12-2015 diarised under Diary No.5433 dated 18-12-2015
26.	A.50050/122/2012-Ad.IC(CESTAT) dated 17-12-2015 diarised under Diary No.5434 dated 18-12-2015
27.	A.50050/122/2012-Ad.IC(CESTAT) dated 17-12-2015 diarised under Diary No.5435 dated 18-12-2015
28.	A.50050/122/2012-Ad.IC(CESTAT) dated 14-12-2015 diarised under Diary No.5446 dated 18-12-2015
29.	F.No.12011/1/2015-AD/Hindi diarised under Diary No.5530 dated 28-12-2015
30.	F.No.12011/1/2015-AD/Hindi diarised under Diary No.5531 dated 28-12-2015
31.	A.50050/36/2015 dated 23-12-2015 diarised under Diary No.07 dated 4-1-2016
32.	A.50050/35/2015-AD.IC dated 28-12-2015 diarised under Diary No.29 dated 4-1-2016
33.	A.50050/122/2012-AD.IC dated 29-12-2015 diarised under Diary No.96 dated 6-1-2016

S.No.	Communication No. & Date
34.	A.50050/29/2015-AD.IC dated 29-12-2015 diarised under Diary No.97 dated 6-1-2016
35.	A.50050/24/2015-Ad.IC dated 28-12-2015 diarised under Diary No.98 dated 6-1-2016
36.	A.50050/35/2015-Ad.IC dated 28-12-2015 diarised under Diary No.99 dated 6-1-2016
37.	A.50050/122/2012-Ad.IC dated 29-12-2015 diarised under Diary No.100 dated 6-1-2016
38.	C.18017/01/2016-Ad.IC dated 19-1-2016 diarised under Diary No.277 dated 22-1-2016
39.	A.50050/122/2012-Ad.IC dated 18-1-2016 diarised under Diary No.278 dated 22-1-2016

2277/17-CP
23/6/17

12-55/2017

R.K. JAIN M.Com., LL.B.

President, Excise and Customs Bar Association

Editor of

EXCISE LAW TIMES & SERVICE TAX REVIEW

and author of

Customs Excise & Service Tax
Appellate Tribunal
West Block No.-2, R.K. Puram,
New Delhi-110066

23/6/17
1512-B

Central Excise Law Guide; Central Excise Tariff of India;
Central Excise Law Manual; Customs Tariff of India;
Customs Law Manual; Excise & Customs Circulars
& Clarifications; Excise & Customs Case Referencer;
Service Tax Law Guide; Service Tax Handbook;
Handbook of Duty Drawback on Goods &
Services; Valuation under Central Excise; Hand-
book of Foreign Trade Policy & Procedures

1512-B, Bhishm Pitamah Marg,

Wazir Nagar,

NEW DELHI - 110 003.

PHONE : 24693001-3004

MOBILE : 9810077977

Fax No. 011-24635243

RTI/P-195/10476/17/R21929

22-06-2017

Shri V.P.Pandey
CPIO & Asst. Registrar
Customs Excise & Service Tax Appellate Tribunal,
West Block 2, R.K.Puram,
New Delhi - 110066

Sub: My RTI Application No. RTI/10476/17, dated 01/06/17

Dear Sir,

As desired in your letter Id No.12-55/17 dated 19-6-2017, please find **enclosed** herewith following postal Order No 89G 373559 for Rs 48/-.

The excess amount of Rs 2/-is waived in your favour.

Thanking you,

Yours faithfully,



[R.K. Jain]

Encl: As above
PI

F. No. 12-55/ CESTAT/CPIO-ND/VPP/2017
Customs Excise and Service Tax Appellate Tribunal
West Block No 2, R.K. Puram, New Delhi-110 066

Dated. 19/6/17

ID No. 12-55/17

To,

Sh. R.K. Jain
1512-B, Bhishm Pitamah Marg,
Wazir Nagar, New Delhi-110003

Subject: Information under Right to Information Act 2005.

Sir,

Please refer to your RTI application No. 10476/17 Dt. 01/6/17 and our ID No. 12-55/17 the information received from T.O. Central registry containing 24 pages is enclosed herewith for your reference please.

You are, Therefore, requested to please acknowledge the receipt and deposit Rs. 40/- (@ 2/- per page) to this Tribunal by cash or DD in favour of Accounts Officer, CESTAT, New Delhi.

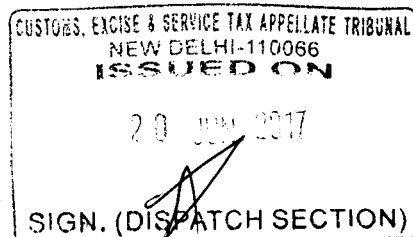
Note:- RTI application's replies which are related to outer benches may be gathered from there by filing RTI applications there directly, for facilitation, CPIOs are nominated at all outer benches separately.

If aggrieved, you may file an appeal under section 19 of RTI Act within thirty days before Hon'ble First Appellate Authority, CESTAT New Delhi.

(V.P. Pandey)

Central Public Information Officer

o/c



CENTRAL REGISTRY

Dated:15/06/2017

I.D. NO. 12-55/2017

Sub : Information sought under the RTI Act 2005 ----reg.

Please refer to note dated 02/06/2017 of CPIO issued vide F.No.12-55/CESTAT/CPIO-ND/VPP/2017. The point wise reply to information sought by the applicant is as under:-

Reply to (A) : The reference regarding quantum of the mandatory deposit has arisen out of contrary judgements passed by the Delhi Bench of CESTAT in the case of M/s Balajee Structural (I) Pvt. Ltd. vs CCE, Raipur, the Ahmedabad Bench in the case of M/s ASR Multmetals & Ors and Kolkata Bench Order in the case of M/s Hindalco Indus. Ltd. & Ors.(copies enclosed)

Reply to (B) : The reference made to the Larger Bench is Evident from the Larger Bench cause list a Copy of which is enclosed for ready reference.

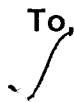
Reply to (C) :The copy of note put up to the Hon'ble President is enclosed.

Reply to (D): Copy of notice of hearing is enclosed. No Vakalat-Nama filed.

Reply to (E): The record related to the matter may be inspected on any working day with one day prior information.

No. of pages :24.


Technical Officer.

To,


Sh. V.P. Pandey,
CPIO/Asstt. Registrar, CESTAT, New Delhi.

④

Customs, Excise and Service Tax Appellate Tribunal
West Block No.2, R.K.Puram, New Delhi - 110066

Central Registry
LARGER BENCH CAUSE LIST

Time : 10:30 A.M.


Date : 27/02/2017

Day : Monday

Court No : 1

Coram : 1. Hon'ble Justice (Dr.) Satish Chandra, President
2. Hon'ble Mr. M.V. Ravindran, Member (Judicial)
3. Hon'ble Mr. V. Padamanabhan, Member (Technical)

Issue in dispute : Quantum of Mandatory Deposit in case of appeals preferred before CESTAT against Commissioner's (Appeals) order-10% including Mandatory Deposit of 7.5% before Commissioner (Appeals) or 10% in addition to Mandatory Deposit before Commissioner (Appeal)-Constitution of Larger Bench for uniformity in the decision and resolving the dispute arising out of contrary judgments passed in I.O No.14/2015 dated 27/03/2015 of Delhi bench, I.O. No. 284-300/2015 dated 01/07/2015 Ahmadabad Bench, Misc order No. A/11211-11213/2016 dated 24/10/2016 of Ahmadabad Bench, Final order No. A/75948-75963/2016 dated 31/08/2016 of Kolkata Bench and CBEC Circular No. 984/08/2014-CX dated 16/09/2014.


Deputy Registrar
(Central Registry)

(2)

CUSTOMS,EXCISE&SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH,WEST BLOCK NO.2, R.K.PURAM,NEW DELHI-66.

LARGER BENCH NOTICE

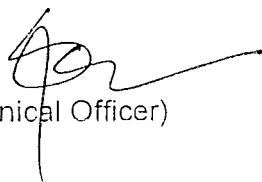
Subject/Issue : Quantum of Mandatory Deposit in case of appeals preferred before CESTAT against Commissioner's (Appeals) order - 10% including Mandatory Deposit of 7.5% before Commissioner(Appeals) or 10% in addition to Mandatory Deposit before Commissioner (Appeals) - Ambiguity in view of contrary judgements of different Benches of CESTAT - Constitution of Larger Bench for uniformity in decision and resolution of the dispute arising out of contrary judgements - regd.

(Copies of Interim Order No.14/2015 dated 27/03/2015 of Principal Bench at New Delhi,I.O.No.284-300/2015 dated 01/07/2015, Misc. Order No.A/11211-11213/2016 dated 24/10/16 of Ahmedbad Bench, Final Order No.A/75948-75963/2016 dated 31/08/2016 of Kolkata Bench and CBEC Circular No.984/08/2014-CX dated 16.09.2014 are enclosed).

The matter is now listed for hearing before LARGER BENCH.

Take notice that the Larger Bench issue mentioned above has been fixed for hearing on **27.02.2017** at 10.30 A.M. before CESTAT, West Block No.2, R.K. Puram, New Delhi. In case matter not reached or otherwise, the same will be taken on subsequent date or as may be convenient to the Tribunal.

Dated:10/02/2017


(Technical Officer)

Copy to:-

1.Deputy Registrar/Asstt. Registrar, CESTAT, New Delhi, Mumbai, Chennai, Kolkata, Ahmedabad, Banglore, Allahabad, Hyderabad & Chandigarh for display on notice board and serving copy of the notice to the Regional Bar Associations.

2.Secretary, Bar Association, CESTAT, New Delhi, Mumbai, Chennai, Kolkata, Ahmedabad, Banglore, Allahabad, Hyderabad& Chandigarh.

3.S.D.R.

4.Computer Section: To Display on CESTAT Website.

5.Office Copy.

Note:If any party wants to submit written submission,please submit in triplicate well before the date of hearing.

2016-TIOL-3154-CESTAT-AHM**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH, AHMEDABAD****Appeal Nos. C/10609/2015, C/10938/2015, E/10467/2015
Application No. E/Others/10342/2016**

Arising out of: 1) Order-in-Appeal-JMN-CUSTOM-000-APP-305-14-15 Dated: 7.1.2015
Passed by the Commissioner of CUSTOMS-JAMNAGAR (Appeals)
2) Order-in-Appeal-KDL-CUSTOM-000-APP-481-482-14-15 Dated: 13.3.2015
Passed by the Commissioner of CUSTOMS (Appeals)-KANDLA
3) Order-in-Appeal-VAD-EXCUS-001-APP-626-2014-15 Dated: 7.1.2015
Passed by the Commissioner of Central Excise, Customs and Service Tax (Appeals)-
VADODARA-I

**Date of Hearing: 24.10.2016
Date of Decision: 24.10.2016**

**M/s ASR MULTIMETALS PVT LTD
M/s GOKUL REFOILS AND SOLVENT LTD
M/s ACI INDUSTRIAL ORGANIC PVT LTD**

Vs

**COMMISSIONER OF CUSTOMS-JAMNAGAR (APPEALS)
COMMISSIONER OF CUSTOMS-KANDLA (APPEALS)
COMMISSIONER OF CENTRAL EXCISE, CUSTOMS AND SERVICE TAX (APPEALS)
VADODARA-I**

**Appellant Rep by: None
Respondent Rep by: Shri Satwani, AR**

**CORAM: Dr D M Misra, Member (J)
P M Saleem, Member (T)**

Customs/Central Excise - Non- compliance with the amended provision of Section 129E/35F of the Customs Act, 1962 - argued that as the Appellants had deposited 7.5% at first appellate stage, before Commissioner (A), they are required to deposit only 2.5% and not 10%.

Held: the wordings employed in Clause (iii) unambiguously prescribed that any person aggrieved by a decision or order referred to Clause (b) of sub-Section (1) of Sec129A/35B of Customs Act/Central Excise Act, unless deposits 10% of the duty/penalty or duty and penalty, as the case may be, the appeal shall not be entertained - It cannot be concluded that the appellants are required to deposit 2.5% and not 10% as prescribed under the said provision in view of the settled principle of statutory interpretation - no substance in the argument that the amount paid under clause (i) of Sec. 129E/35F which was paid at the time of filling Appeal before the first Appellate Authority can be adjusted against the amount of deposit required to be made under clause (iii) while filing the Appeal - Appeals disposed - (Para 3& 4).

Appeals not maintainable

Case law cited:

Greatship India Pvt. Ltd. Vs. Commissioner of Service Tax, Mumbai-I - 2015-TIOL-1100-HC-MUM-ST...Para 3

ORDER NOS.A/11211-11213/2016



section shall not apply to the stay applications and appeals pending before any appellate authority prior to the commencement of the Finance (No. 2) Act, 2014."

3. On plain reading of the afore said provisions, we find that the wordings employed there in is as clear as daylight. In clause (iii) it is unambiguously prescribed that any person aggrieved by a decision or order referred to Clause (b) of sub-Section (1) of Sec129A/35B of Customs Act/Central Excise Act, unless deposits 10% of the duty/penalty or duty and penalty, as the case may be, the appeal shall not be entertained. We do not find any reason to read the said provision in any other manner so as to come to the conclusion that the Appellants are required to deposit 2.5% and not 10% as prescribed under the said provision in view of the settled principle of statutory interpretation. The Hon'ble Bombay High Court in the case of *Greatship (India) Pvt. Ltd. Vs. Commissioner of Service Tax, Mumbai-I 2015 (39) STR 754 (Bom.) = 2015-TIOL-1100-HC-MUM-ST* on the principle of interpretation of Taxing statutes observed as:

"34. It would thus appear that it is settled position of law that in taxing statute, the Courts have to adhere to literal interpretation. At first instance, the Court is required to examine the language of the statute and make an attempt to derive its natural meaning. The Court interpreting the statute should not proceed to add the words which are not found in the statute. It is equally settled that if the person sought to be taxed comes within the letter of the law he must be taxed, however, great the hardship may appear to the judicial mind to be. On the other hand, if the Crown seeking to recover the tax, cannot bring the subject within the letter of the law, the subject is free, however apparently within the spirit of law the case might otherwise appear to be. It is further settled that an equitable construction, is not admissible in a taxing statute, where the Courts can simply adhere to the words of the statute. It is equally settled that a taxing statute is required to be strictly construed. Common sense approach, equity, logic, ethics and morality have no role to play while interpreting the taxing statute. It is equally settled that nothing is to be read in, nothing is to be implied and one is required to look fairly at the language used and nothing more and nothing less. No doubt, there are certain judgments of the Apex Court which also holds that resort to purposive construction would be permissible in certain situation. However, it has been held that the same can be done in the limited type of cases where the Court finds that the language used is so obscure which would give two different meanings, one leading to the workability of the Act and another to absurdity."

4. In view of the above, we do not find substance in the argument that the amount paid under clause (i) of Sec.129E/35F which was paid at the time of filing Appeal before the first Appellate Authority can be adjusted against the amount of deposit required to be made under clause (iii) while filing the Appeal before this forum. In the result, the appeals are not entertained. MA disposed off.

(Dictated and Pronounced in the Court)

++ Neither Section 35F(iii) of the Central Excise Act, 1944 nor CBEC Circular dated 16.09.2014 specifically mention whether 10% deposit required before Appeal is entertained should be inclusive or exclusive of 7.5% deposit made before the first appellate authority.

++ It is a well known fact that success rate of departmental cases before the appellate authorities is very poor. That is the reason that percentage of deposit required to be made before the first appellate authorities is as low as 7.5% of the disputed amounts or penalties. After success at the level of first appellate authority may be Legislature wants that the case has passed one test of first appeal successfully and Revenue deserves an additional 10% of the duty or penalty as deposit till the issue is finally decided in the second appellate stage.

++ In any case, Appellant is not at a loss in the above procedure of paying additional 10% of deposit, because in case Appellant wins then Appellant is eligible to interest from the date of deposit is made, as per Section 35FF of the Central Excise Act, 1944 or Section 129EE of the Customs Act, 1962, all introduced w.e.f. 06.08.2014. In case Appellant loses the case, then also Appellant will have to pay lesser interest for the period when amount was lying with the department as deposit.

++ In view of the above it is held that Appellants were required to pay additional 10% deposit, under Section 35F(iii) of the Central Excise Act, 1944 or Section 129E(iii) of the Customs Act, 1962, in addition to 7.5% deposit made before the first appellate authority.

FINAL ORDER NOS.A/75948-75963/2016

Per: H K Thakur:

Defect Memos were issued to the Appellants by CESTAT, Registry, Kolkata to deposit remaining 7.5% of the duty as required under Section 35F(iii) of the Central Excise Act, 1944 and Section 129E of the Customs Act, 1962, in addition to 2.5% deposited by the Appellants.

2. S/Shri Ravi Raghavan, (Advocate), Miss Salabdi Chatterjee, (Advocate), Sanjay Bhowmik, (Advocate), Vikram Khaitan, (C.A.) and Navin More, (C.A.) appeared on behalf of the respective Appellants. Learned Advocate Shri Ravi Raghavan leading the arguments for the Appellants submitted that as per the language of Section 35F of the Central Excise Act, 1944 and Section 129E of the Customs Act, 1962, read with CBEC Circular No. 984/8/2014-CX dated 16.09.2014, only differential 2.5% of deposit is required to be paid as the remaining 7.5% of the deposit was already made before the first appellate authority at the time of admitting of Appeals before Commissioner(Appeals). Learned Advocate made the Bench go through para 2.1 of the CBEC Circular dated 16.09.2014 to argue that only 10% of the duty demanded by the first appellate authority is required to be paid out of which 7.5% already stands paid. It was his case that an appellant who did not pay 7.5% deposit before first appellate authority, then such an appellant is required to deposit only 10% of duty confirmed for entertaining appeal, even if his appeal might have been dismissed by first appellate authority for non-compliance of 7.5% mandatory deposit. That on principles of equity in the case of other Appellants, who deposited 7.5% before the first appellate authority, should be required to pay only additional 2.5% of duty confirmed as deposit.

3. S/Shri Rajeev Gupta, Commr.(AR), K.Choudhary, Supdt.(AR), A.Roy, Supdt.(AR), S.S.Chattopadhyay, Supdt.(AR) & S.Mukherjee, Supdt.(AR) appeared on behalf of the Revenue. Shri Rajeev Gupta, Commr.(AR) argued that in all other Benches of CESTAT Appellants are paying 10% of deposit in addition to 7.5% deposit made before the first appellate authority. That in Kolkata Bench also, except the present Appellants, all other Appellants are making deposit of additional 10% deposit while appeal against first appellate authority under Section 35F of the Central Excise Act, 1944 and Section 129E of the Customs Act, 1962. Shri K.Choudhary, Supdt.(AR) made the Bench go through para 8.2 of CBEC Circular dated 16.09.2014 to submit that Order of Commissioner(Appeals) includes the following in its preamble:-

"An Appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

9

FAX : 011-26108426

REGISTERED / AD

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CENTRAL REGISTRY**

Dated: 09/04/2015

To

Appellant as per address in table below

Respondent as per address in table below

Interim Order No. IO/14/2015-[CR] dated : 27/03/2015

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.


(Sunil Kumar)

Technical Officer (CENTRAL REGISTRY)

Dairy No Name and Address of Appellant

502872015 Balajee Structural India Pvt Ltd
Ring Road No-2 Tatibandh
RAIPUR
C.G.

Name and Address of Respondent

502872015 Commissioner of Central Excise and
Service Tax-Raipur
CENTRAL EXCISE BUILDING,
DHAMTARI ROAD, TIKRAPARA,
RAIPUR,
CHHATTISGARH
492001

Copy To

3 Advocate(s) / Consultant(s):

ALOK BARTHWAL (ADV)
215-A, BANSI TRADE
CENTRE, 581/5, M.G.ROAD,
INDORE-452001

4 Bar Association, CESTAT, Delhi

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

(1)

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

Date of Hearing/Order : 27.3.2015

Diary No. 50287/2015

M/s Balajee Structural (India) Pvt. Ltd.

Appellant/Applicant

Vs.

CCE, Raipur

Respondent

Appearance

Shri Manish Saharan, Advocate

- for the appellant

Shri R. Tandan, D.R.

- for the respondent

ORDER :- 50/14/2015 (CY)

Appeal is against the impugned order of the Commissioner (Appeals) rejecting the assessee's appeal preferred against the adjudication order dated 30.6.2014 passed by the Deputy Commissioner, Central Excise, Raipur. The said order disallowed Cenvat credit of Rs.37,597/- and directed its recovery along with interest, apart from imposing penalty of an equivalent amount. After the adjudication order was passed the appellant remitted an amount of Rs.5,000/- evidenced by a copy of the challan dated 6.9.2014 which is filed and which constitutes more than Rs.10% of the confirmed demand. Hence there is proof on record of compulsory pre-deposit in terms of

Circular No 984/08/2014-CX

F. No. 390/Budget/1/2012-JC
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)

New Delhi, dated the 16th September, 2014

To,

1. All Chief Commissioners, Central Excise and Service Tax/ Customs.
2. All Commissioners of Central Excise, Service Tax/ Customs.
3. Chief Commissioner (AR), CESTAT, New Delhi.
5. All Commissioners of Central Excise, Service Tax and Customs
6. All Commissioners (AR), New Delhi, Mumbai, Chennai, Kolkata, Bangalore & Ahmadabad
7. Webmaster

Sub: Amendments to the Appeal provisions in Customs, Central Excise and Service Tax made by Finance Act, 2014- Issue of clarifications – reg.

Sir / Madam,

The Finance Act (No.2), 2014 has been enacted on 06.08.2014. Section 35F of the Central Excise Act, 1944 and Section 129E of the Customs Act, 1962 have been substituted with new sections to prescribe mandatory pre-deposit as a percentage of the duty demanded where duty demanded is in dispute or where duty demanded and penalty levied are in dispute. Where penalty alone is in dispute, the pre-deposit shall be calculated on the penalty imposed.

1.2 The amended provisions apply to appeals filed after 6th August, 2014. Sections 35F of the Central Excise Act, 1944 and Section 129E of the Customs Act, 1962 contain specific saving clause to state that all pending appeals/stay applications filed till the enactment of the Finance Bill shall be governed by the erstwhile provisions.

1.3 Section 35FF of the Central Excise Act, 1944 and Section 129EE of the Customs Act, 1962 have also been substituted to provide for payment of refund along with interest at the prescribed rate on the amount pre-deposited from the date of such payment till the date of refund. In exercise of the powers conferred under the new Section 35FF of the Central Excise Act, 1944 and Section 129EE of the Customs Act, Notification Nos 24/2014-CE(NT) and 70/2014-Cus(NT), both dated 12.08.2014 have been issued specifying six percent as rate of interest on refunds made under those sections.

1.4 Various doubts / issues have been raised by trade bodies, industry associations and field formations etc. on the implementation of the new provisions. With a view to implement the scheme smoothly, the following clarifications are issued.

2. **Quantum of pre-deposit in terms of Section 35F of Central Excise Act, 1944 and Section 129E of the Customs Act, 1962:**

2.1 Doubts have been expressed with regard to the amount to be deposited in terms of the amended provisions while filing appeal against the order of Commissioner (Appeals) before the CESTAT. Sub-section (iii) of Section 35F of the Central Excise Act, 1944 and

