Digital Electronics Ltd. Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/12096

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-10-1997

Reported in : (1998)(74)LC276Tri(Mum.)bai

Judge : V T K.S., J S Murthy

Appellant : Digital Electronics Ltd.

Respondent : Cce

Judgement :

1. The present application is for waiver of penalty of Rs. 40,000/- imposed on the applicants under Rule 173Q of the Central Excise Rules.

2. Shri M.H. Patil, the Id. counsel for the applicants pleaded that the applicants on their own had deposited the disputed duty even before the initiation of the proceedings and there was sufficient balance in their RG 23A. Therefore, pre-deposit of the penalty amount should be waived.

3. We have heard Shri Gurnani, the Id. DR, who points out that the offence in this case of improper maintenance of RG 23A stands established.

4. On a careful consideration, we find that the issue is arguable and for the purpose of hearing the appeal on merits, we direct the applicants to deposit a sum of Rs. 10,000/- (Rupees ten thousand) on or before 30.11.1997, subject to which pre-deposit of the balance amount of penalty is dispensed with and recovery is stayed. The matter will come up for ascertaining compliance on 3.12.1997.