

Chemo Pulp Tissues Vs. Commissioner of C. Ex.

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SooperKanoon Citation : sooperkanoon.com/18400

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jun-05-2000

Reported in : (2000)(72)ECC420

Appellant : Chemo Pulp Tissues

Respondent : Commissioner of C. Ex.

Judgement :

"Notwithstanding anything contained in any rule of the Central Excise Rules, 1944, no credit of any duty paid on high speed diesel oil at any time during the period commencing on and from the 16th day March, 1995 and ending with the day, the Finance Act, 2000 receives the assent of the President, shall be deemed to be admissible".

The following Explanation was also included in that Section, which reads- "For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force".

This provision has come into force with effect from 12-5-2000. In view of this provision contained in the Finance Act, we do not find any justification for entertaining these appeals. These appeals are accordingly dismissed. But, we make it clear that in view of the Explanation, order imposing penalty is not sustainable. In other words, penalties imposed by the authorities in the impugned orders are found unsustainable.

