

Commissioner of Central Excise Vs. Multitech Auto Ltd.

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SooperKanoon Citation : sooperkanoon.com/19800

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-20-2000

Reported in : (2001)(127)ELT515TriDel

Appellant : Commissioner of Central Excise

Respondent : Multitech Auto Ltd.

Judgement :

1. According to the Revenue which has filed the above application, a mistake arises in the Tribunal's Final Order No. 921/2000-B dated 16-6-2000 in holding that the appellants have also requested for condonation of the very short delay of two days in filing declaration under Rule 57T of the Central Excise Rules, since no application was actually filed by them.

2. I have heard submissions of both sides. In paragraph 3 of the Tribunal's final order it has been held that the appellants have requested for condonation of the very short delay in filing the declaration, and that the delay cannot be the ground for denial of credit, and hence credit of Rs. 17,900/- has been held to be admissible on capital goods. On perusal of the records I find that in reply to the show cause notice, assessees have asked for condonation of the delay in filing declaration and, therefore, the Tribunal has correctly held that there was a request for condonation of delay by the appellants. Hence, no error apparent from the record arises in this case. Accordingly, the R.O.M. is rejected.