

J.M. Industries Vs. Commissioner of Customs

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SooperKanoon Citation : sooperkanoon.com/20086

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Dec-19-2000

Reported in : (2001)(133)ELT795Tri(Mum.)bai

Appellant : J.M. Industries

Respondent : Commissioner of Customs

Judgement :

1. The demand of the Department, which is the subject-matter of the captioned appeal, is one of interest only, the duty amounts having already been deposited with the department by the applicants. We have heard both sides. Since the entire duty demand was discharged by the applicant well before the issuance of the show cause notice in question, and the applicants' request in the present application is only for waiver of pre-deposit of the interest amount claimed by the Department on the duty already paid by them, we are of the view that this application can be allowed in the interest of justice. The question whether interest is payable or not is a legal question, which has to be sorted out in the appeal.

2. In view of the above, this application is allowed unconditionally, and the appeal is directed to be posted for regular hearing in the due course of time.