M/S. Gr Engineering Works Ltd. and Vs. Commissioner of Central Excise,

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SooperKanoon Citation : sooperkanoon.com/20607

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jan-25-2001

Appellant : M/S. Gr Engineering Works Ltd. and

Respondent : Commissioner of Central Excise,

Judgement :
1. The issue involved in this case relates to improper removal of modvat inputs (C S Pipes). The further issue relates to the non-receipt of inputs into the factory and direct movements to work site. There is a seizure of certain CS Pipes also which were subsequently released provisionally. The applicants stated that they have already deposited entire duty of Rs. 17,88,883/- together with interest and a sum of Rs.4,80,502/- towards the penalty imposed of amount equal to duty under Rule 571 (4). Therefore the present application is confined to waiver of predeposit and stay its recovery for penalty of Rs.75,000/-. On M/s.

GR Engineering Works Ltd. under Rule 173Q (1). Applicant No.2 has been penalised by imposition of penalty of Rs.25,000/- as he is the Executive Director of applicant No.1.

2. On hearing both sides and having regard to the payment of the entire duty amount together with the payment of 25% of the penalty, we are of the view that no further predeposit may be called for in this case.

Hence we dispense with the predeposit of penalty of Rs.75,000/- on applicant No.1 and Rs.25,000/- on applicant No.2 during the pendency of the appeal.

3. The applicants have filed written submission and have asked for stay of encashment of bank guarantees executed by them for provisional release of CS Pipes and request for release of (SIC). These prayers are outside the scope of Section 35F of the Central Excise Act. We therefore, decline to entertain this prayer.