Shree Cement Vs. Cce, Jaipur

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SooperKanoon Citation : sooperkanoon.com/21943

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-03-2001

Reported in : (2001)(137)ELT408TriDel

Appellant : Shree Cement

Respondent : Cce, Jaipur

Judgement :

2. Ld. Advocate Sh. Shekhar Vyas, reiterating the prayer in these applications, pleads that complete waiver of pre-deposit of the duty and penalty amounts and stay of recovery thereof may be granted, pending the appeal. I have also heard ld. JDR, sh. A.K. Jain.

3. As regards the prayer for waiver of pre-deposit of duty and penalty amounts, these applications will have to wait for the decision of Larger Bench on the issue referred from the case of K.S. Chini Mills [Appeal No. E/2032/97-NB(S)]. Regarding the prayer for stay of recovery, though the same cannot be granted under Section 35F of the Central Excise Act at this stage, I am inclined to direct, under Rule 41 of the CEGAT (Procedure) Rule, 1982, that no departmental coercive action shall be taken to recover the aforesaid amounts or any part thereof during the pendency of these applications. These applications are posted to 26.6.2001.