Premier Plastic Industry Vs. Commissioner of Central Excise,

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SooperKanoon Citation : sooperkanoon.com/21980

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-04-2001

Appellant : Premier Plastic Industry

Respondent : Commissioner of Central Excise,

Judgement :

1. The appeal is against the order of the Additional Collector holding that the appellant manufactured from 1 March 1986 to 1 December 1986 the goods which it cleared without payment of duty, demanding such duty and imposing penalty on the appellant.

3. In their statements recorded during the investigation Nalinbhai K Patel partner of the firm, and Pravinbhai P Patel, the Supervisor had agreed that they had manufactured and cleared in March 1996 goods of which they have not paid duty. There is no ground in the appeal, which questions this admission which the Additional Collector has relied upon. The appellant contends that the demand for the period December 1986 is incorrect. The department's case for this period is based upon the fact that there were quantities of raw material which were shown in the private books which were shown to have been received by the manufacturer, seen from the private records which were not entered in the form IV register, which is a statutory record for raw material. The department also relied upon the "kachha production register" maintained by the appellant.

4. The ground in the appeal is that there is really no incorrect short accounting of the raw material or finished products. In paragraph 6 of the appeal attempts to

show the figures excesses for April to November 1986 in the production repot and paragraph 7 attempts to show that figure of excess in the show cause notice is more than this figure, thus being a mistake. However, none of these documents have been produced and from the reading of the grounds of appeal itself, it is not possible to conclude that there is any such error.

5. Accordingly I do not find any ground for interference in the impugned order.