

M/S. Dintex Dychem Ltd. Vs. Commissioner of Cen. Excise,

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SooperKanoon Citation : sooperkanoon.com/22003

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-09-2001

Appellant : M/S. Dintex Dychem Ltd.

Respondent : Commissioner of Cen. Excise,

Judgement :

1. This application seeks waiver of pre-deposit of Rs. 1,50,000/- towards penalty. The appellants have already deposited the total amount of duty confirmed in the lower proceedings.

2. On hearing Shri Mondal, Consultant for the appellant and Shri B.B.Sarkar for the Revenue, I find that the applicants have not made out a strong prima - facie case in their favour in all the aspects involved in this case. No arguments on financial hardship have been advanced. I, therefore, direct the applicants to deposit a sum of Rs. 50,000/- (Rupees Fifty Thousand only) as a pre-condition to hearing of their appeal. On this deposit being made, there shall be waiver of requirement of pre-deposit of the remaining amount and recovery thereof shall be stayed. The assesseees are given time upto 31/5/01 to make the deposit.