

Synbiotics Ltd Vs. Commissioner of Central Excise,

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SooperKanoon Citation : sooperkanoon.com/23008

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-14-2001

Appellant : Synbiotics Ltd

Respondent : Commissioner of Central Excise,

Judgement :

1. The Commissioner (Appeals) has confirmed the liability to duty of the goods manufactured by the applicant to be prepared culture medium on the basis of his earlier order relating to the same goods. In its decision reported in 2000 (119) ELT 363, the Tribunal has prima facie found the product unmarketable on the ground of being unstable and waived deposit.
2. Accordingly, we waive deposit of the duty demanded of Rs. 11,36,505/- and a penalty of Rs 50,000/- and stay their recovery.
3. This appeal is to be transferred to Court II to be heard along with appeal E/1334 to 1336 of 1999 already pending in that Court.