

Commissioner of Central Excise, Vs. M/S. Sonia Engineering Works Pvt.

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SooperKanoon Citation : sooperkanoon.com/23268

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-23-2001

Appellant : Commissioner of Central Excise,

Respondent : M/S. Sonia Engineering Works Pvt.

Judgement :

1. This is an appeal at the instance of the Revenue. As per the show cause notice, more than Rs. 16 lakhs were claimed by way of duty from the respondent/assessee. That demand was reduced by the Commissioner while adjudicating on the show cause notice and confirmed the demand of Rs. 13,50,059.00. According to the Revenue, the Commissioner was clearly in error in confirming the reduced duty amount. Commissioner, while adjudicating upon the show cause notice, was following the principles stated by this Tribunal in its larger Bench decision in Srichakra Tyres Ltd. vs. Collector of Central Excise, Madras, 1999 (108) ELT 361. This fact is not in dispute. Since the Commissioner was following the principles stated by the larger Bench of this Tribunal, we do not find any ground to interfere with his order. It, therefore, follows that the appeal is devoid in substance. It is accordingly dismissed.