Kurlon Ltd. Vs. Commissioner of Central Excise,

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SooperKanoon Citation : sooperkanoon.com/24788

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-01-2001

Appellant : Kurlon Ltd.

Respondent : Commissioner of Central Excise,

Judgement :

1. The application is for restoration of the order of the Tribunal passed on 25.2.1999 dismissing the appeal on the ground of non compliance with the provisions of Section 35F of the Act. The Tribunal found that it has not been shown that any application has been made for waiver of deposit of the penalty amount, which the applicant has not deposited.

2. The counsel for the applicant accepts to day that the amount in question has still not been paid. She also accepts that no stay application has been filed. She contended strongly for some time that the amount could not be paid on account of financial hardship, but when the Tribunal indicated what its decision are going to be, that it would pay the amount. This itself shows insincerity of the claim of financial hardship. We therefore find no cause for restoring the appeal and dismiss the application.