The Simplex Mills Co. Ltd. Vs. Commissioner of Central Excise,

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SooperKanoon Citation : sooperkanoon.com/24867

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-07-2001

Appellant : The Simplex Mills Co. Ltd.

Respondent : Commissioner of Central Excise,

Judgement :
1. These three stay applications are for early hearing in pursuance of the three appeals filed against the single order of the Commissioner (Appeals). In this order the Commissioner (Appeals) upheld the classification of certain textile fabrics under sub-heading 5909.00 of Central Excise Tariff, as against the assessees claim of sub-heading 5205.00. In doing so he had relied upon the Tribunal's order reproduced in [1993 (49) ECR 147 (Tribunal)]. This decision of the Tribunal was overruled by the Larger Bench in their judgement in the case of Jyoti Overseas Limited Vs. CCE [2001 (44) RLT 37]. Reliance has been placed in the appeals and in the applications on this order. It is claimed that even in the face of being informed of the supersession of this order, the concerned authorities are insisting on enforcing the demand of Rs.5, 35,10,835/-. Hence the applications.

2. On perusal of the applications we are satisfied that a prima facie case exists for hearing out of turn. There would be no purpose in hearing the applications for waiver. We therefore post the three appeals for final disposal on 30.8.2001. Pending disposal of the appeals, revenue shall not take any action for recovery of amounts involved.