

Rpg Life Sciences Ltd. Vs. Commissioner of Central Excise,

Rpg Life Sciences Ltd. Vs. Commissioner of Central Excise,

SooperKanoon Citation : sooperkanoon.com/25833

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-20-2001

Appellant : Rpg Life Sciences Ltd.

Respondent : Commissioner of Central Excise,

Judgement :

1. The application is for waiver of deposit of penalty of Rs 32,923/- imposed on the applicant.
2. The penalty has been imposed on the ground that the appellant did not pay duty of Rs 82,404/- on the samples of the pharmaceutical products manufactured by it, which is subject to test in its factory.

The duty in question has already been paid before the issue of the show cause notice.

3. The representative of the applicant relies upon the decision of the Tribunal in Traco Cable Com. Ltd v. CCE 2000 37) RLT 430 in support of the proposition that the samples, which were destroyed in the process of testing are not excisable goods.
4. The departmental representative relies upon the order impugned in the appeal and the circular of the Board which the Commissioner (Appeals) relies upon.
5. In the light of the decision of the Tribunal, and considering that the duty has already been paid, I waive deposit of the penalty and stay its recovery.

