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idi Limited Vs. Commissioner of Customs and

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-25-2001

Appellant : idi Limited

Respondent : Commissioner of Customs and

Judgement :

1. The applicants have filed the above appeal against the order of the Commissioner (Appeals), who has held inter alia that, if the time and place of removal in the case of removal from the depot happens to be the time at which the goods are removed, then the value of the goods when it was removed from the depot should be the basis for assessment, and also filed stay application. The application seeks early hearing of the stay application on the ground that the Assistant Commissioner has indicated to them that in the absence of production of any stay order by 28^th September, 2001 no more opportunities of hearing whole be granted by him pursuant to the remand order of the Commissioner (Appeals).

2. Since the application for stay already stands listed for hearing on 10^th October, 2001 we direct the department not to precipitate matters by taking any action for recovery against the applicants until the disposal of the stay application.

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