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Stanlek Engineering P. Ltd. Vs. Commissioner of Central Excise,

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-27-2001

Appellant : Stanlek Engineering P. Ltd.

Respondent : Commissioner of Central Excise,

Judgement :
1. Application is for waiver of deposit of duty of Rs. 31,348.30 and penalty of Rs. 10,000/-. The duty has been demanded, and penalty imposed, on the finding that the applicant could not avail modvat credit while paying duty on goods which bore the brand name of another person and at the same time seek exemption from duty on goods manufactured on its own account.

2. Prima facie the case is covered by the decision of the Tribunal in CCE v. Solid Foods 2001 (127) ELT 159 on the same issue. Therefore we waive deposit of the duty demanded and penalty imposed and stay their recovery.

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