**Commissioner of Central Excise, Vs. Ajanta Paper and General Products**

**Commissioner of Central Excise, Vs. Ajanta Paper and General Products**

**SooperKanoon Citation** : sooperkanoon.com/26420

**Court** : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

**Decided On :** Oct-30-2001

**Appellant** : Commissioner of Central Excise,

**Respondent** : Ajanta Paper and General Products

**Judgement** :

1. The Revenue has filed the above appeal against the order of the Commissioner of Central Excise who has dropped the demand raised against the respondents herein on the ground that the demand is barred by limitation.

2. On hearing both sides it is very clear that the suppression is alleged not against the Respondents but by M/s. Atul Products, who had availed of exemption without mentioning the exemption Notification number in the gate passes. The Commissioner has rightly held that the department has not beeb able to establish suppression of fact with an intention to evade payment of duty against the respondents and there is nothing in the appeal memorandum to persuade me to take a different view. Since the suppression is not charged against the respondents, the extended period for limitation cannot be obviously made applicable against them. Therefore I agree with the Commissioner that the demand raised in the show cause notice against the Commissioner that the demand raised in the show cause notice against respondent is barred by (sic) uphold the impugned order and reject the appeal.