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Commissioner of Central Excise, Vs. Mansi Packaging P. Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-02-2001

Appellant : Commissioner of Central Excise,

Respondent : Mansi Packaging P. Ltd.

Judgement :

1. The (sic) in the application for stay of operation of the Commissioner (Appeals)'s order is only that the order is erroneous.

Whether it is erroneous or not will be determined at the hearing of the appeal. The issue relates to classification of goods, subsequent to the classification claimed by the manufacturer having been approved. The Joint Commissioner adjudicating upon the show cause notice demanded duty on goods already cleared. We therefore do not find any ground for staying operation of the order.

2. If, as the departmental representative contends, the issue is repetitive, the department may, if so advised, move an application for out of turn hearing.

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