

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

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SooperKanoon Citation : sooperkanoon.com/26567

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-05-2001

Appellant : Stanlek Engineering Pvt. Ltd.

Respondent : Commissioner of Central Excise,

Judgement :

1. It is brought to our notice by the Id.Consultant for the applicants while arguing the application for waiver of pre-deposit of penalty of Rs.1,43,815/- that the matter had been come up earlier by way of appeal to the Tribunal which directed pre-deposit of Rs. 20,000/- towards penalty and remanded the case for fresh decision on merits and the Id.Consultant, therefore, submits that since this amount already stands paid by them consequent upon the Tribunal's remand order, no further pre-deposit of penalty may be called for keeping in mind that the duty amount stands paid.

2. The Id.departmental representative reiterates the findings of the authority below.

3. Having regard to the above submissions, we are of the view that no further pre-deposit should be called for and we, therefore, waive the pre-deposit of the penalty amount and stay recovery thereof pending the appeal.