

Jyoti Structures Ltd. Vs. Commissioner of Customs and

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-06-2001

Appellant : Jyoti Structures Ltd.

Respondent : Commissioner of Customs and

Judgement :

1. The Commissioner (Appeals) dismissed the appeal before him for failure to deposit the entire duty and penalty as ordered by him on the stay application filed by the appellant before him.
2. The original authority has demanded the duty on the bolts and nuts that the applicant purchased from outside and supplied to the buyers of the parts of electrical transmission towers in order for these to be assembled and erected at site. The contention of the counsel for the applicant that no duty is payable upon bought out item that it did not manufacture is prima facie acceptable.
3. Accordingly we set aside the order of the Commissioner (Appeals), allow the appeal and restore the appeal to him for disposal on merits, without insisting on any deposit, in due course.