Amit Processors Pvt. Ltd. Vs. Commissioner of Central Excise,

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SooperKanoon Citation : sooperkanoon.com/26898

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Dec-04-2001

Appellant : Amit Processors Pvt. Ltd.

Respondent : Commissioner of Central Excise,

Judgement :

1. Duty liability of Rs. 96,774/- has been confirmed by the Commissioner of Central Excise, Ahmedabad who has held that during the period from 16^th to 19^th December, 1998, the Stenter machine, for which the applicants had intimated closure, had not been sealed, but the sealing took place on 19^th December, 1998. In addition to the duty liability, penalty of amount equal to duty as well as a penalty of Rs. 12,097/- for delayed payment in December, 1998 has been imposed.

2. We have heard both the sides and perused the impugned order. The contention of the assessees that since they had intimated on 14^th December, 1998 itself, they were not liable to pay duty for the period subsequent to that date is not acceptable since the Stenter machine was sealed only on 19^th December, 1998 after which there is no doubt about its non-functioning. We, therefore, direct pre-deposit of the duty amount within a period of 8 weeks from today and on such deposit pre-deposit of penalty shall stand waived and recovery thereof stayed pending the appeal. Failure to comply with this direction shall result in vacation of stay and dismissal of appeal without prior notice.