

Sunways (i) P. Ltd. Vs. Commissioner of Central Excise,

Sunways (i) P. Ltd. Vs. Commissioner of Central Excise,

SooperKanoon Citation : sooperkanoon.com/27485

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Feb-06-2002

Reported in : (2002)(144)ELT93Tri(Mum.)bai

Judge : S T Gowri, G Srinivasan

Appellant : Sunways (i) P. Ltd.

Respondent : Commissioner of Central Excise,

Judgement :

1. The question as to whether the benefit of Notification 6/94 exempting medicaments from duty will be available to goods manufactured during the period between 6-1-1995 to 9-2-1995 has been referred to the Larger Bench in Surya Pharmaceutical Ltd. v. CC - 2001 (134) E.L.T.776, on account of a conflict between two Benches of the Tribunal holding contradictory views on the subject.

2. In the light of this position, we waive deposit of the duty of Rs. 99,957.17 demanded from the applicant on account of medicament that it cleared during the period, and stay its recovery.

3. Either side to mention as and when the Larger Bench decision is received.