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Maruti Udyog Ltd. Vs. C.C.E.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-13-2002

Reported in : (2002)(81)ECC383

Judge : S Kang, a T V.K.

Appellant : Maruti Udyog Ltd.

Respondent : C.C.E.

Judgement :

1. Applicants filed this application for waiver of pre-deposit of duty of Rs. 12,44,46,804 and penalty of Rs. 30 lakhs.

3. The contention of the applicants is that the Tribunal, vide Stay Order No. 2/2001/B dated 16.2.2002, in respect of the same issue, directed the applicants to deposit a sum of Rs. 50 lakh. Out of the demand of Rs. 1.58 crore and the penalty of Rs. 1.60 crores. Their contention is that in the present case the Adjudication Authority also taken into consideration the motor vehicles cleared for export and received for remake/repairs. These motor vehicles were again exported.

Hence no duty can be demanded on these vehicles.

4. The contention of the applicant is that if duty on these vehicles which were exported is excluded from the demand, the liability on the applicant will be reduced to Rs. 5.50 crores only.

5. The contention of the Revenue is that after considering this aspect, the Commissioner held that the appellants had not produced any proof of export.

6. Taking into consideration the facts and circumstances of the case and in view of the earlier stay order, the applicants are directed to deposit a sum of Rs. one crore & fifty lakhs within a period of 8 weeks. On deposit of the above-mentioned amount the pre-deposit of remaining amount of duty and penalty is waived for hearing of the appeal. To come up for reporting compliance on 13.5.2002.

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