Sahil Trends Vs. Cc

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-05-2002

Reported in : (2002)(84)ECC135

Judge : S Kang, a T V.K.

Appellant : Sahil Trends

Respondent : Cc

Judgement :

1. Applicants filed this application for waiver of pre-deposit of duty of Rs. 13,77,95,487.00 and penalty of the same amount imposed by the Commissioner of Central Excise.

3. The contention of the applicants is that they had already deposited a sum of Rs. 5,95,69,079.00. The contention of the applicants also is that the copies of certain documents, which were necessary for their defence, were not supplied to them by the adjudicating authority.

Therefore, the impugned order is passed in violation to the principles of natural justice. The applicants also pleaded financial hardship on the ground that their company is closed.

4. In this case, the applicants made in import of raw-material of a CIF value of Rs. 18,37,27,157.00 without payment of duty under the Duty Exemption Entitlement Scheme Value based advance licence. The obligation on the applicants, went to

export the goods manufactured out duty-free raw-material. It is an admitted fact that the applicants failed to export any goods made out of the duty-free raw-material. The adjudicating authority granted eight opportunities of personal hearing to the applicants to prove their case.

5. In view of the fact that the applicants imported raw-material without payment of duty and failed to fulfil the obligation to export the goods, prima facie, it is not a fit case for total waiver of duty.

However, taking into consideration the financial hardship of the applicants, the applicants are directed to deposit a sum of rupees three crore in addition to the amount already deposited by them within a period of eight weeks. On deposit of above-mentioned amount, the deposit of the remaining amount of duty and penalty is waived for hearing of the appeal. Adjourned to 12.11.2002 for reporting compliance.