

Sabanam Processors Pvt. Ltd. Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-28-2003

Judge : S T Gowri, G Srinivasan

Appellant : Sabanam Processors Pvt. Ltd.

Respondent : Commissioner of Central Excise

Judgement :

1. The application is for waiver of deposit of duty of Rs. 2.31 lakhs and penalty of Rs. 6.50 lakhs.
2. The applicant is absent and unrepresented despite notice. We have read the submissions in the stay application and heard the departmental representative.
3. The Commissioner finds that the applicant did not pay duty of Rs. 6.50 lakhs for the period from 19.10.2000 to 31.10.2000 within the period prescribed under Rule 96ZQ(3). Subsequently, a sum of Rs. 4.19 lakhs out of this amount has been paid.
4. The application contends that the order-in-original and the order-in-appeal are patently incorrect and in contravention of the provisions of natural justice. There is no specific averment as to the merits. The Commissioner noted that the assessee did not appear before him on four occasions and there was no response from him. On merits, therefore, we do not find prima facie case for the applicant. The unit may no doubt be closed, but financial hardship is not specifically claimed and there is no evidence in this regard. We therefore consider it appropriate to ask the

applicant to deposit Rs. 4 lakhs towards duty and penalty within a month from the receipt of this order.

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