

Commissioner of Central Excise Vs. Prisma Polyfabs (Pvt.) Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-23-2003

Reported in : (2003)(162)ELT381TriDel

Judge : A T V.K., P Bajaj

Appellant : Commissioner of Central Excise

Respondent : Prisma Polyfabs (Pvt.) Ltd.

Judgement :

1. The Revenue has filed the present appeal as the Commissioner of Central Excise while confirming the demand of duty and imposing penalty on M/s. Prisma Polyfabs (Pvt.) Limited has not imposed interest under Section 11AB of the Central Excise Act, 1944.

2. When the matter was called, no one was present on behalf of the Respondents, nor was there any request for adjournment. As the issue involved is in a very narrow compass, we take up the appeal for disposal after hearing Ms. Charul Baranwal, learned SDR and after perusal of the records. On a query from the Bench, learned SDR intimated that the provisions of Section 11AB of the Central Excise Act for imposing interest were not mentioned in the show cause notice dated 19-1-1998. As the provisions of the said section were not invoked in the show cause notice, the question of imposing interest under Section 11AB of the Act does not arise. Accordingly, there is no merit in the appeal filed by the Revenue which is rejected.

