

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com

Jaybee Lamination Ltd. Vs. Commissioner of C. Ex.

Jaybee Lamination Ltd. Vs. Commissioner of C. Ex.

SooperKanoon Citation : sooperkanoon.com/31734

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-28-2003

Reported in : (2003)(158)ELT292TriDel

Judge : S Kang, a T V.K.

Appellant : Jaybee Lamination Ltd.

Respondent : Commissioner of C. Ex.

Judgement :

2. Applicants filed this application for waiver of pre-deposit of duty and penalty. The demand was confirmed on the ground that the applicants have shown more wastage than prescribed in the Exim Policy. Applicants availed the benefit of Notification 17/2001-Cus. and in that notification there is no condition regarding percentage of waste.

Therefore, prima facie, applicants have a strong case. The pre-deposit of duty and penalty is waived. Adjourned to 18-9-2003 for arguments.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com