

General Electronics of Haryana Vs. C.C.E.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-01-2004

Reported in : (2004)(168)ELT264TriDel

Judge : A T V.K., M Bohra

Appellant : General Electronics of Haryana

Respondent : C.C.E.

Judgement :

1. This is an application by M/s. General Electronics of Haryana Ltd. for waiver of pre-deposit of Central Excise duty amounting to Rs. 3,95,341.65.
2. Shri Abhishek Jain, learned Advocate, submitted that the applicants are manufacturing quilted fabrics in running length whereas the duty is payable only in respect of quilted fabrics in piece; that they are clearing the fabrics in running length which is not in piece and as such no duty is chargeable.
3. Opposing the prayer Shri O.P. Arora, learned SDR, submitted that it is clearly mentioned in the impugned Order that when their premises was visited the Applicants were found to be engaged in the manufacture of quilted fabrics which were in the length of 20 to 30 Mtrs.
4. We have considered the submissions of both the sides. Even if they were clearing the fabrics in the length of 20 to 30 Mtrs. the same cannot be called pieces. Accordingly the Applicants have made out a strong prima facie case in

their favour for waiver of pre-deposit of the entire amount of duty. We order accordingly. The appeal is posted for regular hearing on 10-6-2004.

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