

Collector of Central Excise Vs. Precision Fastners Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-25-1987

Reported in : (1987)(32)ELT417Tri(Mum.)bai

Appellant : Collector of Central Excise

Respondent : Precision Fastners Ltd.

Advocate for Def. : Shri. Sukumaran

Judgement :

1. The prayer in this application is for stay of the operation of the order of the Collector (Appeals) by which he directed refund of Rs. 24,761.26 to the respondent. Shri Pattekar appearing for the Collector only read out the statements made in the stay application.

2. Shri Sukumaran appearing for the Respondent submitted that the refund claim was for Rs. 2,60,000/- originally. Excepting the present claim, the rest had been already granted. He further submitted that they are paying Central Excise duty of Rs. 40,00,000/- per month.

Therefore, the apprehension of the Department that they would not be able to recover this paltry sum of Rs. 24,000/- if they succeed in the appeal is totally baseless. Shri Pattekar did not reply to the statements made by Shri Sukumaran. Shri Pattekar did not dispute that the respondents have a factory within the jurisdiction of the Collector. As stated earlier, we are satisfied with the statements

made by Shri Sukumaran that they are paying Rs. 40,00,000/- per month. The affidavit of the Dy. Collector appear to have been made without verifying the facts and in a cavalier manner. On consideration of all the facts, we are satisfied that the application does not merit any consideration and accordingly we reject the same.

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