

Calcom Vision Ltd. Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jun-10-2004

Reported in : (2004)(170)ELT578TriDel

Judge : S Kang, a T V.K.

Appellant : Calcom Vision Ltd.

Respondent : Commissioner of Central Excise

Judgement :

2. The applicant filed this application for waiver of pre-deposit of duty of Rs. 72,79,587/- and penalty of equal amount. In this case the benefit of Notification No. 3/2001-CE was denied in respect of Black and White television sets on the ground that the applicants had taken credit in respect of the inputs used in the manufacture of final product. The contention of the applicant is that they were manufacturing Black and White television sets as well as coloured T.V.sets and paying duty at the time of clearance of coloured television sets. The applicants were reversing the credit taken in respect of the inputs used in the manufacture of Black and White television sets at the end of month at the time of payment of duty. The applicant relied upon the decision of the Tribunal in the case of Surya Roshni Ltd. v.CCE reported in 2004 (163) E.L.T, 270. Keeping in view the facts that applicants were reversing the credit at the end of the month, the applicants had a strong case in their favour. Therefore, the pre-deposit of duty and penalty is waived for hearing of the appeal.

Adjourned on 20-9-2004 for arguments.

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