

**Commissioner of C. Ex. Vs. Didar Steel Complex (P) Ltd.**

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**SooperKanoon Citation :** [sooperkanoon.com/39959](http://sooperkanoon.com/39959)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Aug-10-2005

**Reported in :** (2005)(190)ELT39TriDel

**Judge :** P Bajaj

**Appellant :** Commissioner of C. Ex.

**Respondent :** Didar Steel Complex (P) Ltd.

**Judgement :**

1. In this appeal, the Revenue has disputed the correctness of the impugned order. None has come present for the respondents. No request for adjournment has also been received from them. I, therefore, proceed to decide the appeal on merits after hearing the learned D.R.3. The learned D.R. has contended that the adjustment of the rebate claim could not be made by the respondents on their own while discharging the duty liability and that the Commissioner (Appeals) has wrongly allowed them to do so. Therefore, the impugned order deserves to be set aside. But, in my view, this contention of the learned DR cannot be accepted. The record shows that during the period from January to March, 2000, the respondents opted to discharge the full and final duty liability under Section 3A of the Act in terms of sub-rule (3) of c. The adjudicating authority confirmed the duty demand of rupees 7,16,667/- along with interest @ 18% against them under Rule 96ZO(3). It is also evident from the record that rebate claim for rupees 6,97,848/- of the respondents was sanctioned by the competent authority vide orders dated 14-11-2002 and 27-3-2003. The adjustment of this rebate claim had been rightly allowed

by the Commissioner (Appeals) to the respondents, as no fresh permission was required by the respondents for such adjustment from any officer. The Commissioner (Appeals) was competent to allow the adjustment to them. The differential amount after the adjustment, had already been deposited by the respondents. Therefore, the impugned order passed by the Commissioner (Appeals) is valid and the same is upheld. The appeal of the Revenue is dismissed.

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