Stak Cables Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Dec-15-2005

Judge : T Anjaneyulu

Appellant : Stak Cables

Respondent : Commissioner of Central Excise

Judgement :
2. The appellants seek the stay of the operation of the impugned order passed by the Commissioner (Appeals) and recovery of amounts due. In the instant case, the duty demand of Rs. 2,21,878/-(Rupees Two Lakhs Twenty One Thousand Eight Hundred Seventy Eight only) has been confirmed with equal amount of penalty. The ld. counsel for the appellants submit that there was a Show-Cause-Notice and the same has been settled under the Scheme of KVSS. According to him, the Department has issued the Show-Cause- Notice once again for the activity covering the same period and the same can not be permitted. He has relied upon the case of CCE, Calcutta-III v. Nicco Corporation Ltd. . It is observed in the above decision that another Show-Cause-Notice in respect of identical goods for identical period and identical dispute for assessable value though on a different grounded, can not be raised against assessee.

3. The ld. DR submits that the duty demand raised with present Show-Cause-Notice dated 07.08.1998 amounting to Rs. 2,21,878/- (Rupees Two Lakhs Twenty One Thousand Eight Hundred Seventy Eight only) has not been settled under KVSS scheme.

4. For the reasons discussed on the stay pending the hearing of the case against impugned order, therefore, I hereby direct appellants to make a pre-deposit of Rs. 50,000/- (Rupees Fifty Thousand only) within a period of 6 weeks and report the compliance by 07.02.2006, subject to which further pre-deposit is waived and its recovery is stayed. Stay applications are disposal of in the above terms.