Commissioner of Central Excise Vs. Steel Shree Industries

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-20-2005

Judge : A Wadhwa, N T C.N.B.

Appellant : Commissioner of Central Excise

Respondent : Steel Shree Industries

Judgement :
1. Revenue is in appeal against the order of Commissioner (Appeals) vide which he has granted relief to the respondents in terms of Notification No. 50/97-C.E., dated 1 August, 1997, as amended by Notification No. 57/97-C.E., dated 30th August, 1997.

2. The dispute in the present appeal relates to the quantity of Hot Re-Rolled products lying in the assessee stock as on 31-8-97, when the Compounded Levy Scheme was introduced w.e.f. 1-9-97. The total demand of duty confirmed by the original authority in respect of such goods was to the tune of Rs. 9,518/- with penalty amount of Rs. 2,500/-. The Commissioner (Appeals) has observed that Notification No. 50/97-C.E., dated 1 August, 1997 was amended vide Notification No. 57/97-C.E., as dated 30th August, 1997 vide which Notification No. 50/97-C.E., dated 1 August, 1997 was made applicable to products produced prior to 1-9-97 (instead of 1-8-97) and the second change brought by the Notification was that the nominal center distance was changed from 200 millimeters to 260 millimeters. Accordingly, he has held that inasmuch as the goods were produced prior to 1-9-97 and there is no allegation or evidence that the nominal center

distance was in excess of 160 millimeters.

Serial No. 3 of Notification, attracting Rs. 150/- per Metric Tone duty, would be applicable.

3. Revenue in their grounds of appeal have not contested or rebutted the above finding of the Appellate authority. There is nothing on record to show that the distance was more than 160 millimeters.

Accordingly, we find no merit in the Revenue's appeal and reject the same.