Xen Central Workshop Vs. C.C.E.

Xen Central Workshop Vs. C.C.E.

SooperKanoon Citation : sooperkanoon.com/41439

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jan-09-2006

Judge : S Kang, Vice-, N T C.N.B.

Appellant : Xen Central Workshop

Respondent : C.C.E.

Judgement :

1. Applicants filed this application for waiver of pre-deposit of duty of Rs. 3,70,845/-. The applicants are manufacturing excisable goods for their captive use. The duty was calculated in terms of by adding 115% of the cost of manufacture. Applicants pleaded that they are under losses and relied upon the decision of the Tribunal in the case of Steel Complex Ltd. v. Commissioner of Central Excise, Calicut 2. In view of the above decision of the Tribunal, Prima facie, applicants had a strong case in their favour. Therefore, the pre-deposit of whole of the duty is stayed for hearing of the appeal.

The Stay Petition is allowed.