Anand Electrostampings Vs. C.C.E.

Anand Electrostampings Vs. C.C.E.

SooperKanoon Citation : sooperkanoon.com/41444

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 : Anand Electrostampings

Respondent : C.C.E.

Judgement :

2. Applicants filed this application for waiver of pre-deposit of duty of Rs. 57,41,760/- and penalty of Rs. 20,00,000/-. The contention is that the duty was confirmed in respect of the goods manufactured by the appellants that are Half-Carline and Body Side Pillars. The contention is that in respect of the body side pillars, they are only undertaking the process of edge bending. The contention is that this process does not amount to manufacture. The appellant also submitted that they got these goods manufactured from their six job workers and produced the copies of Bills raised by the job workers. Therefore, the job workers are the manufacturer. The contention is that in spite of the job workers issued bills to the appellant before the Revenue authority, the job workers denied that they had undertaken the job work of the applicants. The Tribunal remanded the matter to the adjudicating authority of cross-examination of the job workers but these job workers are not produced by the Revenue for cross-examination. The applicants also pleaded that the period of demand is time bar. As the Revenue issued a show cause notices in the 1990 to 1998 demanding duty for the period 1992 to 1998 but in the year 1995, the Revenue issued notice demanding duty of Rs. 36,72,971/- for

the period 1990 to 1992. The contention is that as the Revenue is issued show cause notices for the subsequent period, therefore, this demand is time bar as no suppression with intend to evade duty can be alleged against the applicants.

3. The contention of the Revenue is that applicants manufactured the goods on which no duty has been paid. The contention is that applicants taken a plea that the goods are being manufactured by the job workers but could not produce the same for cross-examination. Therefore, the demand was rightly made.

4. In this case the applicants had taken a specific plea that process is undertaken by them does not amount to manufacture and the goods in question are manufactured from their job workers. Applicants also produced the copies of the Bills issued by the job workers. If all the contentions raised by the applicants were accepted then also some portion of demand is still there. In this situation the applicant's submitted that demand comes to Rs. Ten lakhs only and they are willing to deposit this amount. Therefore, the applicants are directed to deposit an amount of Rs. 10,00,000/- (Rupees Ten lakhs only) within a period of Eight weeks. On deposit of the above-mentioned amount, the pre-deposit of duty is waived for hearing of the appeal. Report for compliance on 16^th March, 2006.