

Universal Detergent Vs. Commissioner of Central Excise

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SooperKanoon Citation : sooperkanoon.com/41883

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-21-2006

Judge : N T C.N.B.

Appellant : Universal Detergent

Respondent : Commissioner of Central Excise

Judgement :

1. When the stay application came up for hearing I have heard both sides and perused the record.
2. It is the admitted position that duty amount in question that is Rs. 1,73,650.05, was collected by the appellant from the buyers; but not deposited to the revenue. The appellant, of course, has a defence that he was entitled to small scale exemption. But that does not seem to be of assistance in the facts of the case. The appellant had taken Modvat credit on the inputs and had collected duty from the buyers. In such a case, the amount collected should go to the revenue, be it under Section 11A or 11D of the Central Excise Act. Thus, there is no merit in the present appeal. The appeal fails and is rejected.