Bisco Ltd. Vs. Commissioner of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-24-2006

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

Appellant : Bisco Ltd.

Respondent : Commissioner of Customs

Judgement :

1. Revenue filed this application for rectification of typographical mistake in the stay order dated 3.6.2005. We find merit in the contention of the Revenue's application. Where it is mentioned, "another demand of Rs. 3,90,382/-" it should be read as "another demand of Rs. 3,90,3821/-." 2. The contention of the Revenue is that the pre-deposit of duty was waived as the seized goods are with the Revenue. The contention of the Revenue is that goods were handed-over to the appellants.

3. The contention of the applicant is that the goods were only handed-over for safe custody on "Superdgi" and they have no control over the goods. Therefore, they cannot use the goods. In these circumstances, we find no merit in this contention of the Revenue. The ROM is rejected. The ROM is disposed of as above.