

Hitesh Kumar Patel Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-20-2006

Judge : J Balasundaram, Vice, S T Chittaranjan

Appellant : Hitesh Kumar Patel

Respondent : Commissioner of Central Excise

Judgement :

1. The application for waiver of the pre-deposit of penalty of Rs. 5 Lakhs imposed upon the applicant herein who was the authorized signatory of M/s. Depila Pharmaceuticals Pvt. Ltd. during the period when duty demand was raised and confirmed against the Co., arises out of the order of the Commissioner of Central Excise, Mumbai.
2. On hearing both sides and noting that prima facie there is no finding in the adjudication order as to the role played by the applicant herein in clandestine removal and evasion of duty, we hold that prima facie case has been made out and accordingly we dispense with the pre-deposit and stay recovery thereof pending the appeal.