Hind Polymers Ltd. Vs. Commissioner of Central Excise

Hind Polymers Ltd. Vs. Commissioner of Central Excise

SooperKanoon Citation : sooperkanoon.com/42670

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-18-2006

Judge : N T C.N.B.

Appellant : Hind Polymers Ltd.

Respondent : Commissioner of Central Excise

Judgement :
1. Heard both sides and perused the record. The stay application is directed against an order of Commissioner (Appeals). The Commissioner (Appeals) rejected the appeal for the reason that the appellant failed to make pre-deposit as ordered.

2. The submission of the learned Counsel for the appellant is that the requirement for pre-deposit was unjust since the show cause notice had been issued six years after the period and also that the appellant was financially in great difficulties. It has also been pointed out that the demand would not be sustainable in view of this Tribunal's decision in the case of L.H. Sugar Mills .

3. The appellant's application for waiving the requirement for pre-deposit merited acceptance. The rejection of the same and subsequent rejection of the appeal for failure to make the pre-deposit were not justified. The Commissioner should consider the appeal on merit and pass an order.

4. In the result, the impugned order is set aside and the appeal is remanded to the Commissioner for a decision on merit.