

**Chlorochem Industries Vs. Cce**

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**SooperKanoon Citation :** [sooperkanoon.com/44684](http://sooperkanoon.com/44684)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Jan-29-2007

**Reported in :** (2007)(119)ECC298

**Judge :** P Das

**Appellant :** Chlorochem Industries

**Respondent :** Cce

**Judgement :**

1. The applicant filed this application for waiver of pre-deposit of duty of Rs. 14,704/- and denial of Cenvat credit of Rs. 37,911/- and penalty of Rs. 24,704/-.

2. None appeared on behalf of the applicant. The applicant filed an application along with written submissions to decide the matter in their absence. Heard the learned D.R.3. After hearing the learned D.R. and on perusal of the record, I find that the Commissioner (Appeals) observed that the applicants are not entitled to avail cenvat credit in terms of Rules 6(1) of Cenvat Credit Rules, 2004 because their final product is exempted in terms of Rule 3 of Cenvat Credit Rules, 2004, they are not covered under the definition of output service provider. The applicant contended that Rule 6(1) of the Cenvat Credit Rules, 2004 is not attracted to their case and Rule 3(r) of the said Rule is applicable herein.

4. After reading Rule 6(1) of the said Rules, I find that the applicant fails to make out a prima-facie case for waiver of pre-deposit of entire duty and penalty.

Accordingly, I direct the applicant to pre-deposit Rs. 14,704/- within 8 weeks and report compliance on 9.4.07.

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