

Ajanta Color Lab Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/45400

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-24-2007

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

Appellant : Ajanta Color Lab

Respondent : Cce

Judgement :

1. The applicant filed this application for waiver of pre-deposit of penalty. The adjudication order passed by the adjudication authority was challenged by the applicant as well as by the Revenue. In the appeal filed by the applicant, the adjudicating authority upheld the adjudication order. This order is challenged before the Tribunal vide stay order dated 4.10.2006 held that the amount already deposited was sufficient for hearing of the appeal. In the appeal filed by the Revenue, the Commissioner (Appeals), in the revisionary provisions enhanced the amount of penalties. In view of the earlier stay order passed by the Tribunal, the pre-deposit of penalty is waived for hearing of the appeal. The Registry is directed to list this appeal along with Appeal No. ST/345-346/2006.