

Mark Exhaust Systems Ltd. Vs. Cst

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SooperKanoon Citation : sooperkanoon.com/45586

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-29-2007

Reported in : (2007)11STJ165CESTATNew(Delhi)

Judge : R Abichandani, S T T.V.

Appellant : Mark Exhaust Systems Ltd.

Respondent : Cst

Judgement :

1. The learned authorised representative for the applicant states that, the entire tax amount has already been paid up. It appears from the record that, adequate reasons are not given for imposing penalties.

Moreover, penalties have been imposed both under Section 76, which does not require mens rea and also under Section 78, which requires mens rea for the same lapse. We, therefore, direct that the amount of tax deposited by the applicant will be treated as pre-deposit for hearing the appeal and there shall be waiver of the pre-deposit of penalty amounts. Interim stay is granted in the above terms. The application stands disposed of accordingly.