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Apar Pvt. Ltd. Vs. Collector of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-05-1988

Reported in : (1989)(39)ELT157Tri(Mum.)bai

Appellant : Apar Pvt. Ltd.

Respondent : Collector of Central Excise

Judgement :

1. To hear the applicants appeal on merit, they are required to deposit Rs. 11,51,770.24 the duty demanded from them. Shri Mehta appearing for the applicants submitted that this duty was demanded in respect of a product called "flare" which was considered in the 13 adjudication proceedings initiated by the Asstt. Collector as not a marketable goods and not chargeable to excise duty. This finding has been upheld by the Collector of Customs (Appeals). He, therefore, prayed that there may be unconditional stay.

2. Shri Prabhu appearing for the Collector opposed the application and contended that "flare" is goods and is captively consumed and therefore are liable to duty.

3. We have considered the submissions made on both the sides. Having regard to the decision of the Asstt. Collector and the Collector (Appeals), we consider it to be a fit case to grant an unconditional stay and accordingly we grant an unconditional stay as to the pre-deposit and recovery.

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