

Prakash Decorators Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-04-2007

Reported in : (2008)12STJ200CESTATNew(Delhi)

Judge : P Das

Appellant : Prakash Decorators

Respondent : Cce

Judgement :

2. Ld. Counsel on behalf of the applicant submits that the applicant deposited the tax along with interest. He further submits that the adjudicating authority dropped the proceedings, which were revised by the Commissioner of Central Excise.

2.1. After hearing both the sides and on perusal of the records, I find that it is sufficient for the waiver of pre-deposit of the penalty amount. Accordingly, the pre-deposit of the penalty amount is waived till the disposal of the appeal. The stay application is allowed.