Globe Accessories (India) Vs. Collector of Central Excise

Globe Accessories (India) Vs. Collector of Central Excise

SooperKanoon Citation : sooperkanoon.com/7413

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-23-1994

Reported in : (1994)(74)ELT736Tri(Mum.)bai

Appellant : Globe Accessories (India)

Respondent : Collector of Central Excise

Judgement :

1. For hearing the applicant's appeal on merits, they are required to deposit Rs. 30,528/- towards duty vide Order in Appeal No.GS/1096/BJ/93, dt. 25-11-1993.

2. Shri Yakkundi, the ld. Advocate pleads that this duty demand is in respect of the exemption availed of in respect of Notfn. No. 175/86 from 1-4-1992 to 21-5-1992 when there was a requirement for registering with the Director of Industries. This requirement was subsequently deleted. However, the question arose as to whether during the aforesaid period, the units operating without the registration certificate of the Director of Industries can be denied the small scale exemption or not.

He refers to the news item appearing in 1993 (68) E.L.T. 119, wherein it has been reported that the Finance Ministry is contemplating issue of Notification under Section 11C for waiving the duty payable by non-registered S.S.I. units from 1-4-1992 to 21-5-1992. In view of the aforesaid position we grant stay and waiver of recovery of the duty amount.