

**Compact Tools Vs. Cce, Indore**

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**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Mar-16-2012

**Judge :** The Honourable Mr. D.N. Panda, Judicial Member

**Appeal No. :** Excise Stay Application No. E/S/1961/11 in Excise Appeal No.E/1504/11-SM [Arising out of Order-

**Appellant :** Compact Tools

**Respondent :** Cce, Indore

**Advocate for Pet/Ap. :** For the Appellant : Shri.Udit Jain, Advocate. For the Respondent : Sanjay Jain, DR .

**Judgement :**

D.N. PANDA, JUDICIAL MEMBER

Both sides agree to dispose the appeal to reduce dispute. Ld. Counsel says it was disclosed to the Deptt. that due to financial crisis duty could not be deposited duly. There was no circumstance for evasion at all to invite penal consequence of law.

2. Ld. Representative for Revenue says that the order does not show quantum of duty payable and interest for which the order is not executable. Ld. DR for the Revenue also says that when the order has created a liability, it is only mathematical calculation required to determine the figures for discharge. That can be done if the matter is remanded. Duty liability is crystal which should be

discharged followed by interest. Penalty was also to follow.

3. Heard both sides and perused the record. Finding dispute on a very limited issue as above, dispensing predeposit by this common order, it is undisputed that liability as to the duty has arisen and that is to be paid to the Treasury. If any default was made to make payment, interest shall be payable and the appellant has to discharge that liability. Considering the financial difficulties, the penalty is only reduced to Rs.5,000/-. With the aforesaid direction, the appeal is remanded to the Id. Adjudicating Authority to re-compute tax liability followed by interest and penalty of Rs.5000/- as expeditiously as possible.

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