

Commissioner of Central Excise, Coimbatore Vs. Indo Shell Cast (P) Ltd.

Commissioner of Central Excise, Coimbatore Vs. Indo Shell Cast (P) Ltd.

SooperKanoon Citation : sooperkanoon.com/943677

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Apr-27-2010

Judge : The Honourable Ms. Jyoti Balasundaram, Vice President

Appeal No. : Appeal No.E/381 of 2009

Appellant : Commissioner of Central Excise, Coimbatore

Respondent : indo Shell Cast (P) Ltd.

Advocate for Pet/Ap. : Shri T.H.Rao, SDR

Judgement :

The issue in dispute in the present appeal, namely, as to whether there can be a demand for interest on delayed payment of differential duty on account of price variation stands settled against the respondents herein by the apex court's decision in the case of CCE Pune Vs SKF India Ltd., [2009 (239) ELT 385 (SC)]. Following the ratio of the above decision, I set aside the impugned order and allow the appeal holding that the assessee be held to be liable to pay interest.