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Cce, Chennai Vs. M/S. Indian TerraIn Clothing (P) Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Mar-24-2010

Judge : The Honourable Dr. Chittaranjan Satapathy, Technical Member &Amp; the Honourable Mr. D.N. Panda, Judicial Member

Appeal No. : E/131 of 2004 and E/CO/75 of 2004

Appellant : Cce, Chennai

Respondent : M/S. Indian TerraIn Clothing (P) Ltd.

Advocate for Pet/Ap. : Shri T.H. Rao, SDR for the Appellant. Shri M. Karthikeyan, Consultant for the Respondents.

Judgement :

Per Dr. Chittaranjan Satapathy

Heard both sides. Considering the fact that the period in dispute in this case is the initial period of one month during which the appellants exceeded the small scale exemption limit for the readymade garments, the decision taken by the lower appellate authority to allow refund equal to deemed credit of 20% against the full payment made by the appellants appears to be reasonable. Hence we are of the view that the same does not require any interference. Consequently, we reject the appeal filed by the Department. The cross-objection also stands disposed of.

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