

RAM : CEGCANAL

REGISTERED/A.D

THE CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL,

West Block No. 2, R.K. Puram, New Delhi - 110066.

BENCH-NB(SM)

Appeal No. 2/2057/00/NB(SM)

Dated : 16/2/2021

CEGAT
NEW DELHI
To,

CCE Indore

In the matter of :

CCE Indore

Appellant

vs.

M/s Sintix Plast Containers (P) Ltd

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/281/01/NB(SM)
Dated : 5/2/2021 passed by the Tribunal under Section 35-C(1) of Central Excise
& Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

Copy to :

BU
Asstt. Registrar
NB(SM)

1. M/s Sintix Plast Containers (P) Ltd
Banmore (M P)
2. CCE / CC / (Appeal) Bhopal
3. Chief Commissioner of Central Excise / Customs. Indore
4. Adv. / Consult. Ravi Holani, CA
20 Pandit vihar, Gotska Prambir
Gwalior - (M P)
5. S.D.R. NB(SM)
6. JCDR
7. Bar Association, CEGAT, New Delhi
8. Library, CEGAT, New Delhi
9. Director (Review), C.B.E.C. North Block, New Delhi
10. Guard File.
11. M/s Deeparchic Publications, M-93, Marg-46, Saket, New Delhi.
12. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah Marg, opp. Sachdeva P.T. College of Defence Colony, New Delhi-110003
13. M/s Lex Site Com. Ltd., Mumbai
14. Office Copy

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CUSTOMS, EXCISE & GOLD(CONTROL) APPELLATE TRIBUNAL,
NEW DELHI.

E/APPEAL NO. 3057/00-NB(S)

(Arising out of Order-in-Appeal No. 763-CE/BPL/2000 dated 5.7.2000 passed by the Commissioner of Customs & Central Excise (Appeals), Bhopal).

C.C.E., Indore.

Appellant
(Sh. H.R. Bheema Shankar, SDR)

vs

M/s. Sintir Plast Containers (P) Ltd. Respondent
(SH. Ravi Holani, C.A.)

FINAL ORDER NO. A/281/01 / NB(S) / 01
(Dated the 5th Feb., 2001)

PER S.S. KANG :

Revenue filed this appeal against the order-in-appeal, whereby the Commissioner (Appeals) gave a finding that no suppression can be alleged against the respondents. Therefore, the demand is time-barred.

Brief facts of the case are that the respondents are engaged in the manufacture of plastic tanks and were availing the benefit of small scale exemption notification. On 5.3.97, a show cause notice was issued demanding duty for the period from 94-95 on intermediate product i.e. plastic powder/moulding powder on the ground that the respondents had not declared this product in their classification list and the extended period of limitation under Sec. 11A of the Act was invoked.

By Commissioner confirmed the demand and in appeal filed by the respondents, the Commissioner (Appeals), vide impugned order, held that the demand is time-barred as the respondents, from time to time, filed the declarations explaining their manufacturing process to the revenue.

heard both sides.

The contention of the revenue is that it is mandatory for the respondents to declare their excisable goods in their classification list. As the respondents had not declared their intermediate product, the finding of the Commissioner (Appeals) that the demand is time barred, is set aside.

The respondents filed necessary declarations for availing the benefit of small scale exemption and along with these declarations they explained the manufacturing process and while explaining the manufacture process they specifically mentioned that the material is processed, pulverised and converted into powder form after getting the pulverised powder the material is used for manufacture of water storage tanks. The declarations were filed on 4.2.93 and 15.4.93 with the revenue. At the time of registration of their unit with the revenue authority on 8.12.93, the same process was also submitted to the Supdt. (CE.). As the respondents in their declarations declared the process of manufacture of goods manufacture, it cannot be alleged that there was ~~no~~ suppression or willful mis-declaration by the respondents with intent to evade payment of duty. In view of the above discussion, I find no infirmity in the impugned order. The appeal is rejected. (Dictated in court).

(S.S. KANG)
MEMBER (JUDICIAL)

Dt. 05.02.2001
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