

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 8.12.2016

CORAM

THE HONOURABLE MR.JUSTICE HULUVADI G.RAMESH
AND
THE HONOURABLE Dr.JUSTICE ANITA SUMANTH

C.M.A.No.350 of 2007

The Commissioner of Central Excise,
Chennai-I,
26/1, M.G.Road,
Chennai 600 034. Appellant/Respondent

Versus

1. M/s.Tamil Nadu Petro Products Ltd.,
Manali Express Highway,
Manali, Chennai-68. ...1st Respondent/Appellant
2. The Customs, Excise & Service Tax,
Appellate Tribunal, Chennai.
2nd Respondent

Prayer: Civil Miscellaneous Appeal filed under Section 35G of the Central Excise Act, 1944 against the Stay Order No.119 of 2006 dated 15.2.2006 on the file of the CESTAT, South Zone Bench, Chennai.

For appellant : Mr.A.P.Srinivas

For R1 : Mr.K.Narayanan for
Mr.N.Inbarajan

R-2 : Tribunal

JUDGMENT

(Judgment of the court was made by Dr.Anita Sumanth, J.,)

Heard Mr.A.P.Srinivas, learned counsel appearing for the appellant and Mr.K.Narayanan, learned counsel appearing for the first respondent.

2. The Revenue challenges an order of the Customs Excise & Service Tax Appellate Tribunal (CESTAT) dated 15.2.2006 granting a waiver of pre-deposit and stay of recovery of penalty and interest. Admittedly, the entire amount of duty has been remitted.

3. We find no infirmity in the order of the CESTAT as the levy of penalty and interest would be subject to the final order passed. Such being the case, the remittance of the entire amount of duty imposed pending disposal of the appeal has been found to be sufficient by the Tribunal. The Appeal being of the year 2005, an expeditious disposal of the same, within three months from the date of receipt of copy of this order, is directed. The civil miscellaneous appeal is disposed of accordingly. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

ssk.

To

1. The Customs, Excise & Service Tax,
Appellate Tribunal,
Southern Regional Bench,
Chennai.

+1 cc to Mr.N.Inbarajan Advocate sr 72182

+1 cc to Mr.A.P.Srinivas Advocate sr 72484

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