

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 03

EXCISE Appeal No. 13160 of 2013-SM

[Arising out of Order-in-Original/Appeal No SRP-166&167-VAPI-2013-14 dated 02.07.2013
passed by Commissioner of Central Excise, Customs and Service Tax-VAPI]

Kryfs Power Components Ltd

...Appellant

(Unit-Ii) Survey No. 193/1/1/2, Kherdi Main Road,
Kherdi Village,
Silvassa,
Dadra & Nagar Haveli, U T

VERSUS

C.C.E. & S.T.-Vapi

...Respondent

4th Floor...Adharsh Dham Building,
Opp. Town Police Station, Vapi-Daman Road, Vapi
Vapi
Gujarat-396191

APPEARANCE:

None for the Appellant

Shri. Prakash Kumar Singh, Superintendent (Authorized Representative) for the
Respondent

CORAM: HON'BLE MEMBER (JUDICIAL) ,SOMESH ARORA

FINAL ORDER NO. A/ 10732 /2023

DATE OF HEARING:28.03.2023

DATE OF DECISION:28.03.2023

SOMESH ARORA

When the matter was called, none appeared for the appellant. The matter is of 2013 vintage and more than 3 adjournments have been granted in the matter. Therefore, the same is taken up on merits. It is found that the matter pertains to levy of penalty of Rs. 25,000/- from the appellants as against that 15,000/- was deposited at the stage, when appeal was taken up before the Commissioner (Appeals) at the first appellate stay stage. This Court finds itself in agreement with the order of Commissioner (Appeals), which is impugned order in this matter, as far as substance of findings is concerned. Commissioner (Appeals) considered the reduction of penalty from

Rs. 50,000/- to Rs. 25,000/- under Rule 25 Central Excise Rules after considering the factum that the seized goods were not cleared clandestinely but were lying in factory premises only. This Court finds the order is sustainable, but for the quantum of penalty, same is reduced to Rs. 15,000/- from Rs. 25 thousands. As amount already stands deposited at the stay stage before the Commissioner (Appeals), same can be appropriated by the department, as per rules. The appeal is disposed of accordingly. Appeal partly allowed.

(Dictated & Pronounced in the open Court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

PALAK