# IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

## REGIONAL BENCH : ALLAHABAD

## COURT No. I

**APPEAL No. ST/1661/2010-CU[DB]**

(Arising out of Order-in-Appeal No.143-CE/MRT-I/2010-11 dated 29/07/2010 passed by Commissioner (Appeals), Customs & Central Excise, Meerut-I)

**M/s GS Rollers** **Appellant**

Vs.

**Commissioner of Central Excise, Meerut-II** **Respondent**

Appearance:

Shri Rajesh Chhibber (Advocate) for Appellant
Shri Pawan Kumar Singh (Supdt.) AR for Respondent

**CORAM:**

**Hon'ble Mr. Anil Choudhary, Member (Judicial)**
**Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)**

Date of Hearing : 18/09/2018
Date of Decision : 18/09/2018

FINAL ORDER NO. - **72359/2018**

**Per: Anil G. Shakkarwar**

The present appeal is against the impugned order passed by Learned Commissioner (Appeals) who has reduced the penalty imposed on the appellant under Section 80 of Finance Act, 1994 from Rs.5,78,269/- + Rs.25,000/- + Rs.1,000/-.

2. After hearing both the sides duly represented by Shri Rajesh Chhibber advocate for the appellant and Shri Pawan Kumar Singh learned A.R. for the Revenue, we note that learned Commissioner (Appeals) has reduced penalty as aforementioned under the provision of Section 80 of Finance Act, 1994. We note that there was no provision for reduction in penalty under Section 80 of Finance Act, 1994. The said Section provided for setting aside the entire penalty in the circumstances stated therein. We, therefore, do not find impugned order in respect of said penalty to the tune of Rs.25,000/- + Rs.1,000/- sustainable under the provision of said Section 80 of Finance Act, 1994.

3. We, therefore, set aside the same and allow the appeal.

(Dictated & Pronounced in Court)

| | |
|---|---|
| **Sd/-** | **Sd/-** |
| **(Anil Choudhary)** | **(Anil G. Shakkarwar)** |
| **Member (Judicial)** | **Member (Technical)** |

*Lks*