CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Appeal No. E/60408/2019-[SM]

(Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-282-18-19 dated 23.01.2019 passed by the Commissioner (Appeals), Chandigarh)

SMS International Beverages Pvt Ltd **......Appellant**
(Plot No. 49, Lodhimajra, Tehsil Baddi,
Dist Solan, Himachal Pradesh)

VERSUS

Commissioner of C.E., Chandigarh-I **......Respondent**
(Plot No. 19, Central Revenue Building, Sector 17C,
Chandigarh)

APPEARANCE:

Mr. Vikrant Kackria, Advocate for the Appellant

Mr. A.K. Saini, Authorised Representative for the Respondent

CORAM: **HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)**

FINAL ORDER NO. 60606/2019

DATE OF HEARING: 29.05.2019
DATE OF DECISION: 29.05.2019

PER ASHOK JINDAL:

The appellant is in appeal against the impugned order for imposition of penalty under Rule 12(6) of the Central Excise Rules, 2002 for the late filing of the return.

2. The facts of the case are that the appellant was registered with Central Excise department in 2014 and paid the excise duty in time but did not file the return in time. Later on, they themselves filed the returns with the delay. On filing of the returns, it was found that the appellant has filed the return with a delay, therefore, a show cause notice was issued to the appellant under Rule 12(6) of the Central

Excise Rules, 2002 for imposing penalty on the appellant. The matter was adjudicated and various penalties were imposed on the appellant in terms of Rule 12(6) of the Central Excise Rules, 2002. Against the said order, the appellant is before me and seeking reduction in quantum of penalties.

3. Heard the parties.

4. Considering the fact that in 2014, the provisions of Rule 12(6) of the Central Excise Rules, 2002 were not applicable. Therefore, no penalty is imposable on the appellant for the period prior to Rule 12(6) of the Central Excise Rules, 2002 in the statue book, i.e. 01.03.2015. Further, I find that there is no loss of revenue to the department, in that circumstance, the appellant need leniency from this Tribunal. In these circumstances, I reduce the penalty to Rs.12,000/- on the appellant for late filing of the returns.

5. In these terms, the appeal is disposed off.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)

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