

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Appeal No. E/2194/2006-SM[BR]

Date 31/01/2008

Assistant Registrar
C.E.S.T.A.T, New Delhi

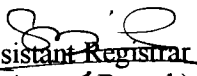
To :
M/S ABHINAV COTSPIN LTD
UNIT-I, AMRITSAR ROAD, BATALA (PB).

M/S ABHINAV COTSPIN LTD

Appellant
Vs
Respondent

THE COMMISSIONER OF CENTRAL EXCISE
CHANDIGARH

I am directed to transmit herewith a certified copy of Final order No. 213/2008-SM[BR] dated 11.1.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

THE COMMISSIONER OF CENTRAL EXCISE
CHANDIGARH
JALANDHAR, CENTRAL REVENUE BUILDING,
SECTOR 17C, CHANDIGARH

2. Adv. / Consult

MR.G.S.BHANGOO
631 (FF), SECTOR 11B, CHANDIGARH

3. S.D.R.

~~4. J.C.D.R.~~

5. Bar association, CESTAT, New Delhi
6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New
7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah
8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301
9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -
10. Nidheshak publications, I.P.Estate, new Delhi
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,
12. Co, Law Institution
13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070
14. Office Copy
15. Guard file


Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

E/Appeal No.2194/2006-SM

(Arising out of order in appeal No.124/CE/Jal/06 dated 30.6.06 passed by the Commissioner (Appeals), Customs & Central Excise, Jalanadhar)

For approval and signature:

Hon'ble Mr.P.K. Das, Member(Judicial)

1. Whether Press reporters may be allowed to see the order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not ?
3. Whether Their Lordships wish to see the fair copy of the Order ?
4. Whether Order is to be circulated to the Departmental authorities?

M/s Abhinav Cotspin Ltd

Appellant
(Rep. by Shri Hemant Bajaj, Advocate)

Vs

CCE, Chandigarh

Respondent
(Rep. by Shri S.L. Meena, DR)

Coram: Hon'ble Mr P.K. Das, Member(Judicial)

Date of Hearing: 11.1.2008

Per P.K. Das:

Final Order No. 213108 SM (BR)

Heard both sides and perused the record. The appellant filed this appeal against the imposition of penalty under Rule 25 of the Central Excise Rules, 2002. It is seen that the penalty was imposed on the ground that the

appellant failed to discharge the full duty liability for the month of July, 2003 to January, 2004 by due dates and contravened the provisions of Rule 8 of Central Excise Rules, 2002. The Tribunal in the case of Condor Power Products Pvt Ltd Vs CCE Faridabad reported in 2007 (210) ELT 137 held that there is no intention to evade payment of duty on discharge of liability under Rule 8 of Central Excise Rules, therefore, penalty cannot be imposed under Rule 25 of the said Rules. Respectfully, following the decision in the case of Condor Power Products Pvt Ltd, penalty is set aside. The appeal is allowed with consequential relief.

Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)