

**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/1028/2006-SM[BR]

Date 06/02/2008

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

To :  
CCE,ALLAHABAD  
38,M G MARG,CIVIL LINES,ALLAHABAD(UP)

CCE,ALLAHABAD

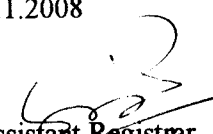
M/S DEVPLAST P LTD,

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 272 /2008 -SM[BR] dated 21.1.2008 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

  
Assistant Registrar  
(SM Appeal Branch)

**Copy to :**

1. Respondent

M/S DEVPLAST P LTD,

C-15,UPSIDC,INDL AREA NAINI,ALLAHABAD(UP)

2. Adv. / Consult

NONE----

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)

**IN THE CUSTOMS, EXCISE & SERVICE  
TAX APPELLATE TRIBUNAL,  
WEST BLOCK NO. 2, R.K. PURAM,  
NEW DELHI**

**COURT -II**

**CENTRAL EXCISE APPEAL No. 1028 OF 2006-SM**

[Arising out of Order-in-Appeal No. 07-CE/ALLD/2006 dated 23.01.2006 passed by the Commissioner (Appeals), Central Excise, Allahabad]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President

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 would 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?	

CCE, Allahabad

Appellant

Vs.

M/s. Devplast Private Limited

Respondents

Appearance:

Shri Sumit Kumar, DR, for the appellant,  
None for the respondents,

Coram:

**Hon'ble Mr. S.S. Kang, Vice President**

**Date of Hearing: 21.1.2008**

FINAL ORDER NO. 272/08-SM(B) dated 21.1.08

**Per S.S. Kang:**

Heard learned D.R. as none appeared on behalf of the respondents in spite of notice.

2. Revenue has filed this appeal against the impugned order whereby the Commissioner (Appeals) has upheld the penalty of Rs. 1000/- imposed on the respondents.

3. Case of the Revenue is that when the penalty is imposed under Rule 25 of Central Excise Rules, penalty should be equal to the duty evaded or Rs. 10,000/- whichever is higher.

4. I find that the adjudicating authority dropped the proceedings initiated for demand of duty and the penalty imposed. The adjudicating authority held that it is not a case warranting confiscation and imposition of penalty under Rule 27 of the Central Excise. However, the adjudicating authority imposed a penalty of Rs. 1000/- for non-maintenance of proper records. Appeal filed against the adjudication order was rejected by the Commissioner (Appeals).

5. The only contention of the Revenue is that minimum penalty of Rs. 10,000/- under Rule 25 is imposable. I find in the present case

the adjudicating authority has not invoked the provisions of Rule 25.

Therefore, appeal has no merit. Appeal is dismissed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)  
VICE PRESIDENT

Dated 21<sup>st</sup> January, 2008

RK