

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/2973/2006 , E/ CO / 226 / 2008 -SM [BR]

Date 10/11/2008

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

To :
C.C.E. ALLAHABAD
38,M.G.MARG,CIVIL LINE,ALLAHABAD.
C.C.E. ALLAHABAD

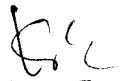
Appellant

Vs
Respondent

M/S VEEKAY CONNECTORS P LTD

I am directed to transmit herewith a certified copy of Final order No. 1414 / 2008 - SM[BR] Date 24.9.2008

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 VEEKAY CONNECTORS P LTD

H-12, UPSIDC, INDUSTRIAL AREA NAINI, ALLAHABAD.

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. 46, Saket, New Delhi 110017

7 M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3

8 Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10 Nidheshak publications, I.P.Estate, new Delhi

11 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kuni, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-1

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Assistant Registrar
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K Puram, New Delhi-110066

COURT-IV

Date of hearing: 24.9.2008

Appeal No.E/2973/2006
E/CO/226/2008

[Arising out of Order-in-Appeal No. 58-CE/ALLD/2006 dated 19.5.2006 passed by the Commissioner (Appeals) Central Excise, Allahabad, (U.P.)]

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?
-

CCE, Allahabad

Appellant/Applicant
(Shri Sansar Chand, DR)

Vs.

M/s Veekay Connectors P Ltd.

Respondent
(None)

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

Final Order No. 1414/08-SM(DR)

Per: P.K. Das

The Revenue filed this appeal against the order of the Commissioner (Appeals) whereby the Commissioner (Appeals), reduced the penalty to Rs. 7,500.00. It is contended by the ld. DR that Rule 25 of Central Excise Rule 2002 prescribed penalty should not be less than 10,000.00. I find that the issue has been settled by the Larger Bench of the Tribunal in the case of Rama Wood Craft reported in 2008 (85) RLT 827 (T-LB). It has been held that there is no minimum penalty prescribed under the Rule. It has been observed that penalty is imposable on the facts of the case. Hence, I do not find any merits in the appeal of the Revenue. Accordingly the appeal filed by the Revenue is rejected. *Coram objection is dismissed.*

(Dictated and pronounced in the open court).

(P.K. Das)
Member (Judicial)

K. Gupta