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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/2755/2006-SM[BR] Date 09/06/2008

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

To :
C.C.E. KANPUR
117/7, SARVODAYA NAGAR, KANPUR
208005

C.C.E. KANPUR Appellant
Vs
M/S TIGERSONS IND. (P) LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 887 /2008 –SM[BR] dated 9.5.2008 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 TIGERSONS IND. (P) LTD.
VILLAGE DHOLPURA, AGRA ROAD, FIROZABAD.
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 Publictions (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
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), Thyagaraya Road, T. Nagar,Chennai 60017
13. Taxindiaonline.com Pvt.Ltd, 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 – 110 066.
Principal Bench, New Delhi

COURT NO. III

Excise Appeal No. 2755 of 2006 – SM (BR)

[Arising out of the Order-in-Appeal No. 178-179/CE/APPL/ KNP/2006 dated 27/04/2006 passed by The Commissioner (Appeals), Customs & Central Excise, Kanpur.]

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 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 Department Authorities? :

CCE, Kanpur — Appellant

Versus

M/s Tiger Sons Industries (P) Ltd. — Respondent

Appearance

Shri S. Gautam, Authorized Representative (DR) – for the appellant.

None – for the Respondent.

CORAM : **Hon'ble Shri P.K. Das, Member (Judicial)**

DATE OF HEARING : 09/05/2008.

Final Order No. 887/08-SM(BR) Dated : 9-5-08

Per. P.K. Das :-

Heard the learned DR on behalf of the revenue. None appeared on behalf of the respondent in spite of issue of notice. The revenue filed this appeal against reduction of penalty by the Commissioner (Appeals).

2. It is seen from the records that the Central Excise officers visited the respondent's factory and conducted a stock verification. The Central Excise officers ascertained shortage of finished goods and raw materials. The respondent paid the duty on the shortage immediately. Adjudicating authority confirmed the demand of duty of Rs. 1,03,114.00 and appropriated said amount as deposited by the ~~appellant~~ respondent and also imposed penalty of equal amount of duty under Section 11AC of Central Excise Act and Rule 25 of Central Excise Rules, 2002 separately. Commissioner (Appeals)

modified the adjudication order and reduced penalty of Rs. 1,00,000.00.

3. After hearing the learned DR and on perusal of the records, I find that the respondent deposited the duty before issue of the show cause notice. So, the Commissioner (Appeals) rightly reduced the penalties. I find that the duty involved is Rs. 1,03,114.00, which was paid by the respondent before issue of show cause notice and the Commissioner (Appeals) reduced penalty to Rs. 1,00,000.00 is justified. I do not find any reason to interfere the order of the Commissioner (Appeals). Accordingly, the appeal filed by the revenue is rejected.

(Dictated and pronounced in open court)

(P.K. Das)
Member (Judicial)

PK