

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/3299/2006-SM[BR]

Date 09/06/2008

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 HI-TECH SYRINGES(P)LTD

I am directed to transmit herewith a certified copy of **Final order No. 902 /2008 –SM[BR]** dated 15.5.2008
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 HI-TECH SYRINGES(P)LTD

DE-3,SECTOR 13,GIDA,GORAKHPUR(UP)

2. Adv. / Consult SHRI J.M. SHARMA ADV.

G-31-BASANT ENCLAVE

NEW DELHI-110057

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 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. 3299 of 2006 – SM (BR)

[Arising out of the Order-in-Appeal No. 362/CE/ALLD/2006 dated 07/04/2006 passed by The Commissioner (Appeals), Central Excise, Allahabad (U.P.).]

For Approval and signature :

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

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- | | | |
|---|---|-------|
| 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? | : | } MA. |
| 3. Whether their Lordships wish to see the fair copy of the order? | : | |
| 4. Whether order is to be circulated to the Department Authorities? | : | |
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CCE, Allahabad

Appellant

Versus

M/s Hi-Tech Syringes (P) Ltd.

Respondent

Appearance

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

Shri J.M. Sharma, Consultant with Shri Roop Singh, Advocate – for the Respondent.

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

DATE OF HEARING : 15/05/2008.

Final Order No. 902/08-sm(BJ) Dated : 15-5-08

Per. P.K. Das :-

Heard both sides and perused the records. In this case, adjudicating authority imposed penalty of Rs. 5,000.00 under Rule 25 of Central Excise Rules 2002. Revenue filed appeal before the Commissioner (Appeals), which was rejected. Hence, the revenue filed this appeal before the Tribunal. It is contended by the learned DR that ~~the~~ Rule 25 of the Rules prescribed minimum penalty of Rs. 10,000.00. I find that the Larger Bench of the Tribunal in the case of **CCE, Bhopal vs. Rama Wood Craft Pvt. Ltd.** reported in **2008 (85) R.L.T. 827 (Tribunal – Larger Bench)** held that there is no minimum penalty prescribed under Rule 25 of the Rules. In view of the decision of the Larger Bench, I do not find any merit in the appeal of the revenue. Accordingly, the appeal filed by the revenue is rejected.

(Dictated and pronounced in open court)

(P.K. Das)
Member (Judicial)

PK