

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/3297/2006-SM[BR]

Date 20/06/2008

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

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

Appellant

Vs
Respondent

M/S ADVANCE LAMP P LTD

I am directed to transmit herewith a certified copy of **Final order No. 973 /2008 –SM[BR]** dated 23.5.2008
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 ADVANCE LAMP P LTD

MAKHANPUR,SHIKOHABAD,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 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)

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

E/Appeal No. 3297/06-SM

(Arising out of order in appeal No.168/CEAppl/Knp/06 dated 26.4.06 passed by the Commissioner of Central Excise (Appeals), 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 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

CCE, Kanpur

Appellant
(Rep. by Shri A.K. Rastogi, DR)

Vs

M/s Advance Lamp Pvt Ltd

Respondent
(Rep. by none)

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

Date of Hearing: 23.5.08

Final Order No. 973 /2008-SM(BR)

Per P.K. Das:

Heard the learned DR on behalf of the Revenue. None appeared on behalf of the Respondents inspite of issue of notice.

2. After hearing the learned DR and on perusal of the record, I find that the Adjudicating Authority imposed penalty of Rs.11,000/- under Rule 25 of Central Excise Rules, 2002 for delay in discharging of fortnightly/monthly duty under Rule 8 of the said Rules. The Commissioner (Appeals) reduced the penalty to Rs.5,000/-. It is contended by the learned DR that the Commissioner (Appeals) has erred in reducing the penalty under Rule 25 of the Rules because minimum penalty prescribed is Rs.10,000/- under the said Rules.

3. I find that the Larger Bench of the Tribunal in the case of CC Bhopal Vs Ramawood Craft (P) Ltd reported in 2008 (85) RLT 827 (CESTAT/LB) held that there is no minimum penalty prescribed under the Rules. I do not find any merit in the Appeal of the Revenue. Accordingly, the Appeal filed by the Revenue is rejected.

(Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)