

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/2391/2006-SM[BR]

Date 28/07/2008

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

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

Appellant

Vs
Respondent

M/S K.M.SINHA & BROTHER

I am directed to transmit herewith a certified copy of Final order No. 1090 /2008 -SM[BR] dated 17.7.2008

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 K.M.SINHA & BROTHER

GANESH GANJ MIRZAPUR

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,
West Block No.2, R.K Puram, New Delhi-110066

COURT-IV

Date of hearing: 17.7.2008

E/Appeal No. **2391/2006-SM(BR)**

(Arising out of Order –in-Appeal No. 46-/CE/ALLD/2006 dated 11.5.2006 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 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?
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CCE Allahabad

Appellant/Applicant
(Rep. by Shri B.S. Suhag, DR)

Vs.

M/s K.M. Sinha & Brother

Respondent
(Rep. None)

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

Final Order No. 1090/08-SM(BR)

● Per: P.K. Das:

Heard the ld. DR on behalf of the Revenue and none appeared on behalf of the Respondent.

2. After hearing ld. DR and on perusal of records, it is seen that the Adjudicating Authority imposed penalty of Rs. 2,500.00 under Rule 25 of Central Excise Rules 2002. Revenue filed appeal before the Commissioner (appeals) for enhancement of penalty, which was rejected. The ld. DR on behalf of the Revenue submits that the Commissioner (Appeals) had not taken in to consideration that penalty under Rule 25 of the Rules should not be less than Rs. 10,000.00. It is seen that the Larger Bench of the Tribunal in the case of C.C.E. Vs. Rama Wood Craft Ltd. reported in 2008 (85) RLT 827 (Tri-LB) held that there is no minimum penalty prescribed under the Rule. In view of the decision of the Larger Bench of the Tribunal, I do not find any infirmity in the order of the Commissioner (Appeals). Accordingly, the appeal filed by the Revenue is rejected.

(Dictated and pronounced in the open court).

(P.K. Das)
Member (Judicial)

K. Gupta