

**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/238/2007 – SM [BR]

Date 17/12/2008

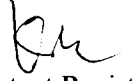
Assistant Registrar  
C.E.S.T.A.T, New Delhi

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

Appellant  
Vs  
Respondent

SH. RAJEEV MOHAN TIWARI, AUTH SIGN.

I am directed to transmit herewith a certified copy of **Final order No. 1597 / 2008-SM[BR]** dated **10.12.2008**  
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

  
Assistant Registrar  
(SM Appeal Branch)

**Copy to :**

1. Respondent

SH. RAJEEV MOHAN TIWARI, AUTH SIGN.

M/S QUALITY LAMINATORS, 84/20, PLOT NO. 31, J.K. IRON COMPOUND, FAZAL GANJ, KANPUR.

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

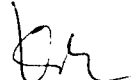
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagaraya Road, T. Nagar, Chennai

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

15 Office Copy

16 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. IV  
Excise Appeal No. 238 of 2007 (SM)**

[Arising out of the Order-in-Appeal No. 539-CE/APPL/KNP/2006 dated 19/10/2006 passed by The Commissioner (Appeals), Customs & Central Excise, Kanpur. ]

For Approval and signature :

**Hon'ble Shri Rakesh Kumar, Member (Technical)**

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

Shri Rajeev Mohan Tewari, Auth. Signatory  
of M/s Quality Laminators

Respondent

**Appearance**

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

None – for the respondent.

**CORAM : Hon'ble Shri Rakesh Kumar, Member (Technical)**

**DATE OF HEARING : 10/12/2008.**

Final Order No. 1597/08-sm(BR) Dated : 10.12.08

**Per. Rakesh Kumar :-**

This is revenue's appeal against the impugned order in appeal passed by Commissioner (Appeal) by which the Commissioner reduced the penalty imposed on the <sup>Respondent</sup> ~~appellant~~, the authorized signatory of M/s Quality Laminators, from Rs. 10,000/- (Rupees Ten Thousand only) to Rs. 5,000/- (Rupees Five Thousand only). The ~~revenue~~ is in appeal before the Tribunal for enhancement of penalty. None appears for the appellant. Heard the learned departmental representative who reiterated the grounds given in the appeal memo. I find that the Commissioner (Appeal) has not totally set aside the penalty imposed on the <sup>Respondent</sup> ~~appellant~~ but has only reduced the penalty to Rs. 10,000/- to Rs. 5,000/- ~~and~~. In view of this, I see there is no merit in the ~~revenue's~~ <sup>where</sup> appeal for enhancement of the quantum of penalty, more so, such a petty amount is involved. The revenue's appeal is dismissed.

(Dictated and pronounced in open court.)

(Rakesh Kumar)  
Member (Technical)

PK