

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/1567 - 1568 / 2007 -SM[BR]

Date 28/01/2009

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

To :

1. M/S LAZMI METAL WORKS
 2. M/S N.M. METAL WORKS
SORON ROAD, KASGANJ (DISTT. ETAH)
- M/S LAZMI METAL WORKS

Appellant

Vs

Respondent

C.C.E. LUCKNOW

I am directed to transmit herewith a certified copy of Final order No. 90 - 91 / 2009- SM[BR] dated 21.1.2009

passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E. LUCKNOW

7-A, ASHOK MARG, LUCKNOW.

2. Adv. / Consult

MR. RAJKUMAR F.C.A.

U-18, PAWAN PLACE

SAMAD ROAD ALIGARH (U.P.)

- 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), Thvagarava 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)

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

E/Appeal No.1567-68/2007 -SM(Br)

(Arising out of order in appeal No.10/CE/2007 dated 23.2.2007
passed by the Commissioner of Central Excise (Appeals), Lucknow)

M/s Laxmi Metal Works

Appellant
(Rep. by Shri Raj Kumar, Advocate)

Vs

CCE, Lucknow

Respondent
(Rep. by Shri Sansar Chand, DR)

Coram: Hon'ble Mr.D.N. Panda, Judicial Member

Date of Hearing: 16.1.09

Find Order No. 90-91 /2009-10 (BR)

Per D.N. Panda:

In both the appeals, the learned Authorized Representative prays for leniency in respect of the penalty imposed. In Appeal case No.1567/07, there is a penalty of Rs.75,000/- and in Appeal case No. 1568/07, the penalty is Rs. 1 lakh. It ^{was} admitted ^{fact} that there was a delay in discharging the duty liability to the ^{excise and} ~~exporter~~ ^{that} is nearly one year. The learned authorized representative states that the appellant has already deposited the duty liability alongwith interest.

2. The learned DR submits that the penalty imposed was proper and no interference is called for.

3. Heard both the sides and perused the record. The appeals of the appellant were dismissed by the lower appellate authority. It appears that the appellant has failed to discharge the duty liability without any malafide reason brought on record. The penalty leviable provided an upper limit under the law. ^{Thus such} ~~The~~ penalty is reduced to Rs.10,000/- in Appeal case No.1567/07 and Rs.20,000/- in Appeal case No.1568/07. In the result, the appellant gets partial relief and the appeals are allowed partially.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

MPS*