

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/1933/2008 – SM[BR]

Date 16/08/2010

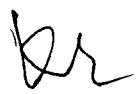
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C.E. INDORE
MANIK BAGH PALACE, POST BOX NO. 10, INDORE
452001 (M.P.)
C.C.E. INDORE

Appellant
Vs
Respondent

M/S M.R.K.PIPES LTD.

I am directed to transmit herewith a certified copy of Final order No. 873 / 2010 –SM[BR] dated 10.8.2010
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 M.R.K.PIPES LTD.

INDUSTRIAL AREA, SECTOR-I, PITHAMPUR (M.P.)

2. Adv. / Consult SHRI RAMESH NAIR ADV.

“LAKSHMIVIHAR”

AG-192, SCH-54. VIJAYNAGAR, INDORE [MP]

3 S.D.R.

4 J.C.D.R.

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise, I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Company Law Institute of India Pvt Ltd., No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

10 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

11 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

12 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Haryana)

13 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070

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Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Excise Appeal No. 1933 of 2008-SM

(Arising out of Order-in-Appeal No. IND-I/107/2008 dated 30.5.2008 passed by Commissioner (Appeals), Customs & Central Excise, Indore)

CCE, Indore

Appellant

Vs.

M/s M.R.K. Pipes Ltd.

Respondent

Appearance :

Appeared for Appellant : Shri S.K. Bhaskar, DR

Appeared for Respondent: Shri Ramesh Nair, Advocate

Date of Hearing: 5.8.2010

CORAM: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

Final Order No. 873/2010 SM (Br) dated.....

Per D.N. Panda:

Revenue is in Appeal against reduction of penalty from Rs. 2,01,038/- to Rs.25,000/- under Rule 25 of the Central Excise Rules 2002. As has been noticed by the Id. Commissioner (Appeals) and considering the facts and circumstances of the case and also noticing that the defaulted amount was paid by different modes and also duty not being disputed, he reduced the penalty.

2. Ld. DR Shri S.K. Bhaskar supports the order of Adjudication.
3. Ld. Counsel Shri Ramesh Nair submits that penalty was not automatically imposed because law prescribes the same. There is no doubt that Id. Commissioner (Appeals) has appreciated default and found that imposition of penalty of Rs.25,000/- was justified.
4. Heard both sides and perused the record.
5. There is no reasoning placed by Revenue to appreciate why the penalty imposed by order of adjudication shall be restored. In absence of any argument advanced, the order passed by the Id. Commissioner (Appeals) is confirmed and Revenue's appeal is dismissed.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM