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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
EXCISE Appeal Branch

Appeal No. : E/1016/2012-EX[DB], E/1017/2012-EX[DB], E/1018/2012-EX[DB], E/1019/2012-EX[DB], E/1020/2012-EX[DB], E/1021/2012-EX[DB], E/1022/2012-EX[DB], E/1023/2012-EX[DB], E/1024/2012-EX[DB], E/1025/2012-EX[DB], E/1026/2012-EX[DB], E/1027/2012-EX[DB], E/1028/2012-EX[DB], E/1029/2012-EX[DB], E/1030/2012-EX[DB] & E/STAY/1253-1254 & E/STAY/1256-1268/2012-EX

Dated: **10/05/12**

Assistant Registrar
C.E.S.T.A.T. New Delhi
To,
Anshul Strips Pvt Ltd
G1-62-63, Samtel Zone, Riico Industrial Area, Bhiwadi-301019

Anshul Strips Pvt Ltd (Appellant)

VS

C.C.E. & S.T.-Jaipur-i (Respondent)

I am directed to transmit herewith a certified copy of **Final Order No.** A/524-538/2012 & STAY ORDER NO.760-774/2012- **EX[DB]** dated 02-5-12 passed by the Tribunal under section **35-C(1) of the Central Excise and Salt Act, 1944.**

Assistant Registrar
EXCISE Appeal Branch

Copy To,
1. Respondent
C.C.E. & S.T.-Jaipur-i
NCR BUILDING, STATUE CIRCLE, C-SCHEME, JAIPUR,302005
2. Advocate(s) / Consultant(s):
HARJEEWAN MADAN,
CONSULTANT
T-0114, UTSAV, ASHIANA VILLAGE,
BHIWAD-301019

3. C.D.R
4. Bar Association, CESTAT, New Delhi

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

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

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

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

9. Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
11. TaxIndiaOnline.com Pvt. Ltd., Unit No. 1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Gaurd File

Assistant Registrar

P.T.O.-2,

14. **Rachna Strips Pvt Ltd**
G-1208 & 1208-a, Riico Industrial Area, Bhiwadi-301019
15. **Onkar Alloys Pvt Ltd**
Spa-531(f), Riico Industrial Area, Bhiwadi-301019
16. **Pannar Strips Pvt Ltd**
G-1-988, Phase-iii, Riico Industrial Area, Bhiwadi-301019
17. **Amit Re Rolling Pvt Ltd**
F-1094, Phase-iii, Riico Industrial Area, Bhiwadi-301019
18. **Jyotika Strips Pvt Ltd**
Sp-812-g-1, 64/65, Riico Industrial Area, Bhiwadi-301019
19. **Diya Anchal Re Rolling Pvt Ltd**
G-1004, Phase-iii, Riico Industrial Area, Bhiwadi-301019
20. **Radharaman Stainless Steel Pvt Ltd**
F-3, Riico Industrial Area, Bhiwadi-301019
21. **Northern Casting Pvt Ltd**
H-34-35, Riico Industrial Area, Bhiwadi-301019
22. **Meenakshi Strips Pvt Ltd**
G-1043-44, Phase-iii, Riico Industrial Area, Bhiwadi-301019
23. **Global Overseas**
G-1066, Phase-iii, Riico Industrial Area, Bhiwadi-301019
24. **Mohit Metal Pvt Ltd**
G-1/208, B & C, Phase-v, Riico Industrial Area, Rampur Mundana, Bhiwadi-301019
25. **Shri Giriraj Steels Pvt Ltd**
F-932, Phase-iii, Riico Industrial Area, Bhiwadi-301019
26. **Asp Enterprises**
G-1/1210-d & G-1/1211, Phase-iv, Riico Industrial Area, Bhiwadi-301019
27. **Manghani Re Rolling Pvt Ltd**
F-935-936, Phase-iii, Riico Industrial Area, Bhiwadi-301019

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
Court No.1

Excise Stay application No.1253-1254 of 2012
Excise Stay application No.1256-1268 of 2012 in Excise Appeal No.1016-1030 of 2012
(Arising out of OIA No.16 to 30 (AKJ)CE/JPR-1/2012 dt.06.03.12 passed by the CCE(A), Jaipur)

Date of Hearing/Decision: 02.05.2012

For approval and signature:
Hon'ble Mr.Justice Ajit Bharihoke, President
Hon'ble Mr.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 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?	

Anshul Strips Pvt.Ltd. — Appellants
Rachna Strips Pvt.Ltd.
Onkar Alloys Pvt.Ltd.
Pannar Strips Pvt.Ltd.
Amit Re-Rolling Pvt.Ltd.
Jyotika Strips Pvt.Ltd.
Diya Anchal Re-Rolling Pvt.Ltd.
Radharaman Stainless Steel Pvt.Ltd.
Northern Casting Pvt.Ltd.
Meenakshi Strips Pvt.Ltd.
Global Overseas
Mohit Metal Pvt.Ltd.
Shri Giriraj Steels Pvt.Ltd.
ASP Enterprises
Manghani Re-Rolling Pvt.Ltd.

Vs.

CCE, Jaipur-I — Respondent

Present: Shri Harjevan Madan, Consultant for the Appellant
Present Shri Nagesh Pathak, AR

Coram: Hon'ble Mr. Justice Ajit Bharihoke, President
Hon'ble Mr.Rakesh Kumar, Member (Technical)

FINAL ORDER No. A/524-538/2012-Ex(BR)
STAY Order No. 760-774/2012-Ex(BR)

Per: Justice Ajit Bharihoke

After hearing arguments on the stay applications, we are of the view that appeals can be disposed of at this stage. Thus, with the consent of the parties, we waive the condition of pre-deposit and proceed to decide these appeals, by a common order because similar question of law and facts are involved in these appeals.

2. The appellants are engaged in the manufacture of stainless steel patties/pattas falling under heading 7909 of the First Schedule to the Central Excise Tariff Act, 1985.

3. Appellants were served with the show cause notices on account of their failure to file requisite ER-1 returns as required under Rule 12 of Central Excise Rules, 2002. Appellants contested the notice served on them on the ground that Rule 12 was not applicable to them as they were covered under Rule 15 read with Notification No.17/2007-CE dt.1.3.07. The adjudicating authority took a view that Rule 12 is applicable to all the assesses as such holding that the appellants have contravened the provisions of Rule 12 by not filing the ER-1 return, imposed penalty of Rs.2,500/- in respect of each violation on respective appellants under Rule 27 of Central Excise Rules, 2002. Feeling aggrieved with the order, the appellants preferred the appeals and the appeals were dismissed.

4. Shri Harjeevan Madan, A/R of the appellants, at the outset has given up the challenge of the appellants to the impugned order on merits regarding applicability of rule 12 of Central Excise Rules,2002. He however has confined his arguments to the quantum of penalty.

5. Ld.A/R for the appellants submits that this is a case of technical default. The appellants failed to file ER-1 returns as required under Rule 12 of Central Excise Rules, 2002 under mistaken belief that since they were not covered under Rule 15 read with Notification No.17/2007-CE, they did not file requisite ER-1 return as contemplated in the rules. Thus, he urged for reduction of penalty amount.

6. Learned AR for the Revenue on the other hand submits that there is no cause for reduction of penalty confirmed by the adjudicating authority.

7. We have considered the rival submissions and perused the records. Rule 27 of the Central Excise Rules, 2002 has provide for general penalty in case of breach of rules for which no penalty is provided in Central Excise Rules, 2002. As per this provision, maximum penalty for violation of rule may extend upto Rs.5,000/-. Taking into account overall facts and circumstances of the case in our considered view, these are not the cases of technical violation of Rule 12 of the Central Excise Rules, 2002 and there appears to be no intent to evade payment of duty on the part of the appellants. Therefore, we partly accept the appeal and reduce the penalty imposed from Rs.2,500/- to Rs.500/- for each violation. The appeals are disposed of accordingly.

(Justice Ajit Bharihoke)
President

(Rakesh Kumar)
Member (Technical)

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