IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Decision: 30.8.2017

Appeal No. E/2303-2305/2008 - SM

(Arising out of Order-in-Original No. 27-COMMR-CEX-IND-2008 dated 21.8.2008 passed by the Commissioner of Central Excise, Customs & Service Tax, Indore)

Wonder Pack — Appellant
Shri V.K. Bhuradia, Director
Shri G.D. Maheshwari, Director

Vs.

CCE, Indore — Respondent

Appearance

Ms. Reena Khair, Advocate - for the appellant

Shri G.R. Singh, A.R. - for the respondent

CORAM: **Hon'ble Mr. Ashok Jindal, Member (Judicial)**

Final Order No. 56786-56788/2017

Per Ashok Jindal :

The appellants are in appeal against the impugned order wherein penalties have been imposed on the appellants.

2. The facts of the case are that the appellant filed declarations that they have sending the goods to M/s Shroff Polymers Pvt. Ltd., and M/s Shroff Poly Pack Ltd. and M/s Midland Plastics Ltd. for job work and after receiving the

processed goods from the job worker, they are availing SSI benefit exemption and clearing the goods. It is the contention of the ld. Counsel that the Show Cause Notice has been issued by invoking extended period of limitation whereas declaration has been filed by the appellant during the relevant period i.e. during 2002-2003 and 2003-04 whereas show cause notice has been issued by invoking extended period of limitation on 10.8.2006, therefore penalty is not imposable.

3. On the other hand ld. AR reiterated the findings of the impugned order qua appellants.

4. Heard the parties.

5. Considering the submissions during the period in dispute, the appellants were filing proper declaration and the same has been accepted by the Revenue. In that circumstances, the penalties cannot be imposed on the appellants by invoking extended period of limitation.

Therefore, I hold that there is no suppression of facts by the appellants. Accordingly, the impugned order is not sustainable qua imposing penalties on the appellants by invoking the extended period of limitation.

6. Therefore, the penalty imposed on the appellants are set aside.

(Dictated & pronounced in open Court)

(Ashok Jindal)
Member (Judicial)

RM