IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
EAST REGIONAL BENCH : KOLKATA

Ex.Appeal No.18/09

(Arising out of Order-in-Original No.CCE/Commr./Kol.I/Adjn./No.01/2008 dt.14.03.2008 passed by Commissioner of Central Excise, Kolkata I)

CCEx., Kol.I

Applicant (s)/Appellant (s)

Vs.

M/s Peico Electronics & Electricals Ltd.

Respondent (s)

Appearance:

Shri S. Mukhopadhyay, Supdt. (AR) for the Revenue (s)
None for the Respondent (s)

CORAM:

HON'BLE SHRI P. K. CHOUDHARY, JUDICIAL MEMBER
HON'BLE SHRI BIJAY KUMAR, TECHNICAL MEMBER

Date of Hearing : 06.06.2018
Date of Decision : 06.06.2018

ORDER NO.F/O/76234/2018

Per Shri Bijay Kumar :

The present appeal has been filed by the Revenue against the impugned order.

2. The main grievance of the Revenue is that the adjudicating authority has not ordered the confiscation of land, building, plants, machineries and materials used in connection with the manufacture and removal of the said goods under the provisions of Rule 173Q (2) of the then Central Excise Rules, 1944. The proposal of confiscation of land, building, plants, machineries and materials used in connection with the manufacture and removal of the said goods, was proposed to in the show-cause notice issued to the respondent-assessee.

3. The ld.D.R. appearing for the Revenue has supported the grounds contained in the appeal memorandum and stated that the adjudicating authority should have considered the proposal of confiscation of land, building, plants, machineries etc. as proposed in the show-cause notice.

4. None appeared on behalf of the respondent-assessee.

5. We have heard the ld.D.R. for the Revenue and perused the appeal records. Although this is accepted fact that the adjudicating authority has not given his findings on the proposal of confiscation of land, building, plants, machineries etc., but in the overall facts and circumstances of the case, we are of the view that the imposition of penalty under Rule 173Q (1) of the Central Excise Rules, 1944, would be sufficient and justified considering contravention committed by the respondent-assessee.

6. In the result, the appeal filed by the Revenue is dismissed.

(Operative part of the Order was pronounced in the open Court.)

Sd/	Sd/
(P. K. CHOWDHARY)	**(BIJAY KUMAR)**
MEMBER (JUDICIAL)	**MEMBER (TECHNICAL)**

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