IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 75326 of 2016

(Arising out of Order-In-Original No. 13/Commissioner/CE/Haldia/Adjn/2015 dated 23.12.2015 passed by Commissioner of Central Excise, Haldia.)

M/s. Bharat Roll Industry Pvt. Ltd.
(Vill-Kantalia, P. O. Nibra, District, Howrah, West Bengal)

Appellant

VERSUS

Commr. of Central Excise, Haldia
(25, Princep Street, 3rd Floor, Kolkata-700072)

R**espondent**

APPEARANCE :
Mr. Subhamay Mitra, Authorized Representative for the Appellant
Mr. S. K. Singh, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.75389/2025

Date of Hearing : 04 February 2025
Date of Decision: : 04 February 2025

ORDER [PER R. MURALIDHAR]:

This appeal has been filed by the appellant being aggrieved by the penalty of Rs. 2,00,000/- imposed on them under Rule 25 of CER, 2002. The appellants have been granted Form CT-1 dated 12/09/2014 for supply of 100 numbers of Rolls valued at Rs. 1,80,00,000/-. On the ground that the appellants have used the same CT-1 Form for export of 179 rolls, proceedings were initiated. After due process, all the other proposals were dropped and only penalty of Rs. 2,00,000/- imposed on the appellant. Being aggrieved, the appellant is before us.

2. The Learned Authorized Representative appearing on behalf of the appellant submits that though under the CT-1 Form dated 12/09/2014, they were given the permission to export 100 rolls

during the period under consideration. However, he submits that the value never exceeded permitted value of Rs. 1,80,00,000/-. Therefore, at no point of time, the Revenue had to face any likely loss by this activity of the appellant. He submits that by following this procedure, they have exported the goods which has resulted in earning of valuable foreign exchange for India. Considering these facts, he prays that the penalty imposed may be set aside.

3. The Learned AR reiterates the findings of the lower authorities and justifies the penalty imposed.

4. We find that the appellant was given permission to clear 100 Rolls under the CT-1 dated 12/09/2014. However, they have exceeded this limit and clear 179 rolls. As pointed out by the Authorized Representative of the Appellant, this has not resulted in the Revenue loss. But the fact remains that the appellant has contravened the provision. Therefore, they are required to be imposed with penalty. However, we take the view that considering the factual details imposing of penalty of Rs. 2,00,000/- is on the higher side. Accordingly, we reduce the penalty to Rs. 25,000/-.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Sd/-

(K. Anpazhakan)
Member (Technical)

Pooja