

Commissioner of Central Excise, Vs. M/S. S. Kumar and Co. and Others

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SooperKanoon Citation : sooperkanoon.com/21030

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Feb-20-2001

Appellant : Commissioner of Central Excise,

Respondent : M/S. S. Kumar and Co. and Others

Judgement :

1. By the order impugned in this appeal, the Commissioner has dropped the proposal in the show cause notice demanding duty from Karnataka Ginning & Pressing Factory, a processor of textile fabrics, proposing confiscation of the fabrics seized from the processor as well as from four other persons, and proposing penalty on sixty other persons. We are concerned in these appeals with these sixty respondents.

2. The Commissioner has relied upon the judgement of the Delhi High Court in Pioneer Silk Mills Pvt. Ltd. vs. UOI 1995 (80) ELT 507 for holding that penalty was not imposable. The ground for challenging her acceptance of this judgement suggests that High Court has not taken note of some provisions of law. Such an argument should appropriately be raised before the Supreme Court, to which we understand an appeal has been filed against the High Court's order. This Tribunal can by no means entertain such a claim. Nor could the Commissioner (appeals) refuse to ignore the judgement on this ground.