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Royal Agencies Vs. Commissioner of Central Excise,

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-18-2001

Appellant : Royal Agencies

Respondent : Commissioner of Central Excise,

Judgement :

1. The above appeal has been filed against the imposition of penalty on the appellant who is the purchaser of man made fabrics processed by M/s. SGS Synthetics on whom the duty demand has been confirmed, in addition to the imposition of a penalty.

2. The submission of the appellant that penalty is not sustainable in view of the fact that there are no penal provisions in the Additional Duties of Excise (Goods of Special Importance) Act 1957 under which the duty has been confirmed, requires to be accepted in view of the Delhi High Court judgment in the case of M/s. Pioneer Silk Mills reported in 1995(80ELT 507) which has been followed by the Tribunal in the case of Syntex Processors.

3. Therefore, we set aside the penalty imposed upon the appellant herein and allow the appeal.

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