**Commissioner of Central Excise, Vs. Kapadia Dyg. Bleaching and**

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**SooperKanoon Citation** : sooperkanoon.com/26017

**Court** : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

**Decided On :** Oct-01-2001

**Appellant** : Commissioner of Central Excise,

**Respondent** : Kapadia Dyg. Bleaching and

**Judgement** :

1. The issue involved relates to liability to penal action of the assessee/respondents who are processors of man made fabrics, in terms of the Additional Duties of Excise (Goods of Special Importance) Act 1957. I find that the lower Appellate Authority has rightly relied upon the decision of the Delhi High court in the case of M/s. Pioneer Silk Mills reported in 1997(67) ECR 131 and set aside the order imposing penalty and ordering confiscation while confirming the duty demand.

Against the order of setting aside the confiscating and penalty, the Revenue has filed the above appeal along with application for stay of operation of the impugned order.

2. Since the lower Appellate Authority has followed the High Court's ruling on the issue in dispute which has been followed by the Tribunal in several cases, I see no ground for admitting the appeal and accordingly dismiss the appeal and stay application.