

**Swaminarayan Polysack Vs. Commissioner of Central Excise,**

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**SooperKanoon Citation : [sooperkanoon.com/26421](http://sooperkanoon.com/26421)**

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

**Decided On : Oct-30-2001**

**Appellant : Swaminarayan Polysack**

**Respondent : Commissioner of Central Excise,**

**Judgement :**

1. In this case laminated HDPE fabrics weighing 1692 kgs and valued at Rs. 106596/- were found not to be accounted for in the RG 1 Register of the appellants. The goods were seized and confiscated with option to redeem on payment of a fine of Rs. 10,000/- and since the goods were not available for confiscation the redemption fine was directed to be recovered from the appellants in terms of the bond executed by them at the time of release of the goods. Assistant Commissioner also imposed a penalty of Rs. 5,000/-. The appellants pleaded against the quantum of fine and penalty before the Commissioner (Appeals) which plea was rejected. Hence this appeal which is come up for admission.

2. In view of the fact that the appellants have not seriously contested the liability of goods to confiscation and having regard to the fact that the quantum of fine and penalty are not disproportionate to the value of the goods, I hold that this is not a fit case of admission and accordingly reject the appeal and stay application.