**Kalyan Agro Industries Vs. Cce**

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**SooperKanoon Citation** : sooperkanoon.com/29091

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

**Decided On :** Oct-11-2002

**Reported in** : (2003)(87)ECC197

**Judge** : P Bajaj

**Appellant** : Kalyan Agro Industries

**Respondent** : Cce

**Judgement** :

1. This appeal has been filed by the appellants against the impugned Order-in-Appeal dated 11.4.2001 vide which the Commissioner (Appeals) has affirmed the order-in-original of the Assistant Commissioner.

2. The factory premises of the appellant was visited by the Central Excise officers on 21.6.97. The unaccounted stock of steel ingots and runners & risers lying in the factory premises was seized. On verification of raw material 22.600 MT of scrap was found short and that fact was admitted by Shri Raj Kumar, partner of the appellant firm. The adjudicating authority confirmed the duty demand of Rs. 16,634 with penalty of Rs. 25,000 and also ordered confiscation of the seized goods with option to get the same redeem on deposit of Rs. 16,325. That order of the adjudicating authority had been affirmed by the Commissioner (Appeals).

3. The Ld. Counsel has not contested the impugned order on merits. He has prayed for the reduction in the redemption fine and the penalty on the ground that

the lapse on the part of the appellants in not recording the goods in the statutory record, was not deliberate but due to heavy work. The duty liability had already been accepted and discharged by the appellants. I have gone through the records and in my view the prayer of the counsel deserves to be accepted. Keeping in view the facts and circumstances of the case, the redemption fine is reduced to Rs. 15,000 and so also the penalty to that much amount i.e. Rs. 15,000. Except for this modification, the impugned order of the Commissioner (Appeals) is upheld. The appeal of the appellants stands disposed of in these terms.