

A.M.A. Enterprises Vs. Commissioner of Cus. and C. Ex.

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SooperKanoon Citation : sooperkanoon.com/30346

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-20-2003

Reported in : (2003)(159)ELT797Tri(Mum.)bai

Judge : J T J.H.

Appellant : A.M.A. Enterprises

Respondent : Commissioner of Cus. and C. Ex.

Judgement :

1. The appellants took credit on the basis of a dealer's invoice. The credit was denied on the ground that the dealer was not registered. In addition, a penalty was also imposed upon the assessee. The appellants do not challenge the denial of Modvat credit but question the imposition of penalty on the ground that the dealer's mistake cannot become a ground for imposition of penalty upon them.

2. I find the stand of the assessee to be correct. The denial of credit, which was not an account of any mistake of theirs, has to be borne by them. There being no culpability on the part of the assessee in the proceeding, the orders of penalty do not sustain.