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C.C.E. Vs. Hind Polymers

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-19-2004

Judge : S Kang

Appellant : C.C.E.

Respondent : Hind Polymers

Judgement :

2. Revenue filed this appeal against the order in appeal whereby the Commissioner (Appeals) reduced the penalty to Rs. 72,200/- from Rs. 2,88,774/-.

3. The only contention of the Revenue is that the Commissioner (Appeals) has no power to reduce the penalty as per the provisions of Section 11AC of the Central Excise Act, 1944. The adjudicating authority has to impose the equal amount of penalty as of confirmed demand.

4. I find that the Tribunal in the case of Escorts JCB Ltd. Vs. C.C.E., New Delhi, reported in 1999 (35) RLT 9 (CEGAT) held that the adjudicating authority has discretion to impose lesser amount of penalty than maximum provided under Section 11AC. In view of the above decision, I find no merit in the appeal. the appeal is dismissed.

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