Commissioner of Central Excise Vs. Bhandari Foils

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-05-2004

Reported in : (2004)(170)ELT185TriDel

Judge : S Kang

Appellant : Commissioner of Central Excise

Respondent : Bhandari Foils

Judgement :

2. The Revenue filed this appeal against order-in-appeal passed by the Commissioner (Appeals). The brief facts of the case are that the officers of Central Excise department visited the factory of the appellant and it was found that certain finished products were not accounted for in their RG-1 record. The goods were seized and adjudicating authority confiscated the goods and allowed the same on payment of redemption fine. A personal penalty was also imposed on the appellant.

3. On appeal filed by the appellant, the Commissioner (Appeals) set aside the confiscation of the goods on the ground that the goods which were found in excess than the stock register lying in the factory were neither fully manufactured nor in packed condition.

4. The contention of the Revenue is that the goods found in excess to their RG-1 record are liable to confiscation.

5. I find that in the impugned order, the Commissioner (Appeals) gave a finding of fact that the goods were not reached at the finished stage.

This finding of fact is not challenged by the Revenue. The goods are liable to be entered in the RG 1 register only when they reached the stage of finished goods. The goods were in process of manufacture and not reached the finished stage. Therefore, I find no infirmity in the impugned order, the appeal is dismissed.