

Commissioner of C. Ex. and Cus. Vs. Lion Security Services

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SooperKanoon Citation : sooperkanoon.com/367965

Court : Mumbai

Decided On : Aug-17-2007

Reported in : 2008[9]STR529

Judge : F.I. Rebello and; D.B. Bhosale, JJ.

Acts : Central Excise Act - Sections 76 and 80

Appeal No. : Central Excise Appeal No. 230 of 2006

Appellant : Commissioner of C. Ex. and Cus.

Respondent : Lion Security Services

Advocate for Def. : None

Advocate for Pet/Ap. : S.V. Bharucha and; Anamica Malhotra, Advs.

Disposition : Appeal dismissed

Judgement :

ORDER

1. The appeal is admitted on the questions of law as formulated in Paragraph 4 of the Appeal memo.

2. We find that considering Section 76 of the Central Excise Act read with Section 80, the authority has discretion to interfere with the penalty imposed. Once the

discretion had been exercised and no arbitrariness is pointed out, it will not be possible for this Court to interfere.

3. In the instant case, we find no case for Interference. Hence, the appeal is dismissed.

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