

Commissioner of Central Excise Vs. Quick Service

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Court : Mumbai

Decided On : Aug-30-2007

Reported in : 2008[10]STR235

Judge : F.I. Rebello and ;J.P. Devadhar, JJ.

Acts : [Finance Act, 1994](#) - Sections 76 and 80

Appeal No. : Central Excise Appeal No. 235 of 2006

Appellant : Commissioner of Central Excise

Respondent : Quick Service

Advocate for Pet/Ap. : S.V. Bharucha and ;L.B. Pante, Advs.

Disposition : Appeal dismissed

Judgement :

ORDER

1. The question of law is framed at paragraph No. 4 in the appeal memo. The main issue is as to whether the Tribunal can impose penalty under Section 76 of the [Finance Act, 1994](#). After considering the provisions of Sections 80 read with 76, we have held that there is discretion in the Tribunal to interfere with the penalty imposed. In the instant case, in our opinion, no question of law would arise. Hence appeal is dismissed.

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