

Viacom Electronics Pvt. Ltd. Vs. C.C.E.

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SooperKanoon Citation : sooperkanoon.com/41211

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-20-2005

Reported in : (2006)(105)ECC51

Judge : A Wadhwa, N T C.N.B.

Appellant : Viacom Electronics Pvt. Ltd.

Respondent : C.C.E.

Judgement :

1. This appeal is directed against imposition of penalty of Rs. 5,42,000/- on the appellant.
2. Perused the record and heard learned Senior Departmental Representative. The appellant is not present.
3. The appellant was only buyer of the goods in question. It had no responsibility in regards to payment of correct duty amount in respect of the goods purchased by it. Imposition of penalty is not justified.
4. In the result, the penalty is set aside and the appeal is allowed with consequential relief, if any, to the appellant.