

2014 (1) ECS (226) (Tri - Del.)

Customs, Excise & Service Tax Appellate Tribunal
West Block No. II, R.K. Puram, New Delhi - 110066
Bench-DB, Court No. II

Date of Hearing/Decision: 12.02.2014

CC, FARIDABAD

Vs.

M/s. MAPSA TAPES PVT. LTD.

Customs Appeal No. C/70/2009-CU[DB]

[Arising out of Order-In-Original No.34/PKJ/Adjn/2008 dated 25.09.2008 passed by the Commissioner of Customs, Faridabad]

Appearance:

Shri. Sanjay Jain, DR

None

For the Appellant

For the Respondent

CORAM:

Hon'ble Mr.D.N.Panda, Judicial Member

Hon'ble Mr. Manmohan Singh, Technical Member

(Final Order No. 50654/2014 dated: 12.02.2014)

“Under section 114 A of the Customs Act, 1962, the penalty imposed by Authority below is to be enhanced to bring that in par with law.” (Para 2)

PER: D.N.PANDA:

None present for respondent nor there is any adjournment application. Notices have been issued consecutively. Record shows that appellant has asked for clubbing of the case C/809/2008 on 21.08.2013. But on 28.11.2013 when the matter came, nobody appeared for respondent. Therefore notice was issued for hearing today. None presented even today.

2. Revenue's only grievance is that when the duty or interest is imposable under section 114A of Customs Act, 1962, penalty to the extent of duty or interest so determined under law, is payable without any reduction. Accordingly Revenue's contention is that under section 114 A of the above Act, the penalty imposed by Authority below is to be enhanced to bring that in par with law.
3. Revenue's contention has force. Accordingly penalty to the extent of Rs. 1,93,844/- is further recoverable from the respondent. The

respondent shall discharge this liability within a month of receipt of this order otherwise there shall be recovery by Revenue in accordance with law.

4. In the result, Revenue's appeal is allowed to the extent indicated above.

[Dictated & Pronounced in the open Court].