

**(2009) 03 P&H CK 0283**

**High Court Of Punjab And Haryana At Chandigarh**

**Case No:** C.E.A. No. 44 of 2005

Commissioner of C. Ex.

APPELLANT

Vs

Sri Mani Ram Synthetics Pvt. Ltd.

RESPONDENT

**Date of Decision:** March 17, 2009

**Acts Referred:**

- Central Excises and Salt Act, 1944 - Section 35G

**Citation:** (2010) 258 ELT 336

**Hon'ble Judges:** M.M. Kumar, J; H.S. Bhalla, J

**Bench:** Division Bench

**Final Decision:** Dismissed

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**Judgement**

@JUDGMENTTAG-ORDER

M.M. Kumar, J.

The revenue has approached this Court u/s 35G of the Central Excise Act, 1944 (for brevity, "the Act"), challenging order dated 2-8-2004, passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi (for brevity, "the Tribunal").

2. We have perused the order-in-original, appellate order as well as order dated 2-8-2004 passed by the Tribunal. The Tribunal has reduced the penalty imposed upon the Assessee-respondent from an amount of Rs. 1,23,902 to Rs. 25,000/-. We do not find any legal infirmity in the order passed by the Tribunal because it merely reduces the amount of penalty. The aforesaid exercise of discretion by the Tribunal is based on the facts and circumstances of the case. Those findings of facts cannot be reversed by this Court in an appeal filed u/s 35G of the Act. Accordingly, the appeal fails and the same is dismissed.