

***IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION***

CENTRAL EXCISE APPEAL NO. 33 OF 2015.

The Commissioner of Central Excise, Thane-II ... Appellant

Vs

Kashinath Das ... Respondent

Mr. Jitendra B. Mishra for the Appellant.

None for the Respondent.

***CORAM : S.C. DHARMADHIKARI &
DR.SHALINI PHANSALKAR-JOSHI,JJ.***

MONDAY, 6TH JUNE, 2016

P.C. :

1. Having heard Mr. Mishra and perusing the order of the Tribunal, we are of the view that the appeal raises substantial questions of law. The appeal is admitted on the following substantial questions of law :

(1) Whether the Tribunal has erred in holding that there are no categorical findings against the Respondent herein so as to prove the charges as alleged in the Show-Cause Notice?

(2) Whether the Tribunal has erred in holding that the adjudicating authority has imposed penalty without any categorical finding against the Respondent herein and that rather the penalty is imposed on the basis of assumption and presumption which have no legs to stand?

(3) Whether penalty is imposable under Rule 25(1) (d) and 26(1) of the Central Excise Rules, 2002 on the respondent ?

(4) Whether the Tribunal's order passed after the delay of more than six months after commencement of the hearing is vitiated by non application of mind to material and relevant issues as also statutory provisions ?

DR.SHALINI PHANSALKAR-JOSHI, J. S.C. DHARMADHIKARI, J.