

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 1569/2005

COMMNR. OF CUSTOMS, (PORT) KOLKATA

Appellant(s)

VERSUS

M/S. CORONATION SPINNING INDIA

Respondent(s)

(with interim relief and office report)

WITH

C.A. No. 1570-1571/2005

(With Interim Relief and Office Report)

Date : 01/05/2015 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. A.K.Panda, Sr. Adv.

Mr. T.C.Sharma, Adv.

Ms. Sushma Manchanda, Adv.

Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. Himanshu Shekhar, Adv. (NP)

UPON hearing the counsel the Court made the following
O R D E RThe appeals are partly allowed in terms of the signed
order.

(SUMAN WADHWA)

AR-cum-PS

(SUMAN JAIN)

COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1569 OF 2005

Commnr.of Customs, (Port) Kolkata Appellant(s)

VERSUS

M/s. Coronation Spinning India Respondent(s)

WITH

CIVIL APPEAL NOS. 1570-1571 OF 2005

O R D E R

Even on second call no body appears on behalf of the respondents assessee. We have, therefore, heard the learned counsel for the appellants/Revenue in these appeals.

The respondents had deposited the amount of duty and fine and penalty with the Department under protest. Ultimately the issue was decided in favour of the respondents holding that no such duty, fine and penalty was paid. The question of refund of the said amount was thereafter raised and in the impugned order the Tribunal had directed the Commissioner to pay interest to the respondents at the rate of 12% on the amount of refund.

The only grievance which is made by the Department in these appeals is that an issue to pay interest only on the amount of duty and not on fine and penalty. We find force

in the submission of the appellants. These appeals are accordingly partly allowed holding that interest at the rate of 12% shall be paid to the respondents on the amount of duty and not on fine and penalty. The said amount shall be paid to the respondents within two months.

.....J.
(A.K.SIKRI)

.....J.
(ROHINTON FALI NARIMAN)

New Delhi;
Date: 1.5.2015.