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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

Civil Appeal No. 11943 of 1995@@  
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Nagpur Alloy Castings Limited ...Appellant (s)

Versus~

Collector of Central Excise ....Respondent (s)

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The Tribunal has, by the impugned order, upheld the imposition of penalty, though it has reduced it, after holding that the extended period of limitation was not available to the Revenue, quashing the demand for duty and holding that the appellant had nothing to gain by evading the payment of duty. The imposition of penalty, under these circumstances, is illogical.

The civil appeal is allowed and the order under appeal is set aside.

No order as to costs.

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(N. Santosh Hegde)@@  
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(Shivaraj V. Patil)@@  
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New Delhi,  
April 16, 2002.