

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 1826 OF 2008

M/S. PADMASHRI V.V.PATIL S.S.K.LTD

Appellant(s)

VERSUS

COMMISSIONER OF CENT.EXCISE & CUSTOMS

Respondent(s)

WITH  
CIVIL APPEAL NO(S). 2993 OF 2008

O R D E R

IN C.A. No. 1826 OF 2008

Having regard to the fact that only the meager amount is involved, we are not entertaining this appeal. Which is accordingly dismissed.

IN C.A. No. 2993 OF 2008

The appellant herein had declared lesser price for the goods which were cleared for home consumption. When it was detected and pointed out, differential amount was claimed which was paid by the appellant. On that basis penalty proceedings were also initiated against the appellant and the penalty was imposed which has been upheld by the Customs, Excise and Service Tax Appellate Tribunal (in short 'the CESTAT') in the impugned judgment. We find from the orders of the assessing authority as well as the CESTAT,

that a clear finding of the fact is arrived at to the effect that there was a deliberate under-valuation which is discerned from the Resolution dated 2<sup>nd</sup> August, 1996 passed by the appellant itself. We, therefore, do not find any reason to interfere with the impugned judgment. The appeal is dismissed accordingly.

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

.....J  
(ROHINTON FALI NARIMAN)

NEW DELHI  
April 04, 2016

ITEM NO.306

COURT NO.12

SECTION III

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). 1826/2008

M/S. PADMASHRI V.V.PATIL S.S.K.LTD

Appellant(s)

VERSUS

COMMISSIONER OF CENT.EXCISE &amp; CUSTOMS

Respondent(s)

WITH

C.A. No. 2993/2008

Date : 04/04/2016 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) Ms. Madhavi Divan, Adv.  
Mr. Sanjay Kharde, Adv.  
Mr. Preshit Surshe, Adv.  
Ms. Chandan Ramamurthi, Adv.

For Respondent(s) Mr. A.K. Panda, Sr. Adv.  
Mr. Arijit Prasad, Adv.  
Mr. Vikas Singh Jangra, Adv.  
Mr. B. Krishna Prasad, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

Appeals are dismissed in terms of the signed order.

(NEELAM GULATI)  
COURT MASTER

(TAPAN KUMAR CHAKRABORTY)  
COURT MASTER

(Signed order is placed on the file)