

**SUPREME COURT OF INDIA**

Commissioner of Central Excise, Chandigarh-I

Vs.

Messrs Dabur India Limited

C.A.No.8927-28 of 2003

(S.H.Kapadia and S.N.Variava and Dr.A.R.Lakshmanan JJ.)

01.04.2005

**JUDGMENT**

**S.H.Kapadia, J.**

1. These Appeals are filed against the Judgment of the Customs, Excise and Gold (Control) Appellate Tribunal (CEGAT), at New Delhi dated 28th February, 2003.
2. The only question raised for our consideration is whether the Tribunal has power to reduce penalty under Section 11AC. The Tribunal has held that this was not a fit case for imposition of penalty equivalent to the amount of duty and has reduced penalty to Rs.25, 000/-.
3. On the facts of this case we see no reason to interfere. We leave open the question whether the Tribunal has power to reduce penalty to be decided in an appropriate case.
4. The Appeals will accordingly stand dismissed. There will be no order as to costs.