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

CENTRAL EXCISE APPEAL NO. 141 OF 2015

The Commissioner of Central Excise, Customs and Service Tax	}	**Appellant**
versus		
Tops Security Ltd.	}	**Respondent**

Mr. Pradeep S. Jetly for the Appellant.

Mr. M. H. Patil with Mr. Sachin Chitnis i/b. Ms. Aparna Hirandagi for the Respondent.

CORAM :- S. C. DHARMADHIKARI & G. S. PATEL, JJ.

DATED :- FEBRUARY 29, 2016

P.C. :-

Having heard both sides and finding that the order passed by the Tribunal to the extent it sets aside the imposition of penalty on the respondent/assessee does not require any interference by this Court in its further appellate jurisdiction, we dismiss this appeal. The order to that extent does not raise any substantial question of law, for, the Tribunal found that there was reasonable cause for the failure to pay the tax or to comply with the mandate of the Finance Act, 1994. In these circumstances, the discretion exercised by the Tribunal to set aside the penalty imposed on the respondent/assessee cannot be termed as vitiated by any error of law apparent on the face of the record or perversity warranting interference in our further appellate jurisdiction. More so when the Tribunal has sustained the demand and the appeal of the assessee to that extent was dismissed by it. The Appeal is, therefore, dismissed.

(G.S.PATEL, J.) **(S.C.DHARMADHIKARI, J.)**