

(2015) 05 SC CK 0058

In the Supreme Court Of India

Case No : Civil Appeal No. 1569 of 2005 with C.A. Nos. 1570-1571 of 2005.

Commissioner of Cus. (Port), Kolkata - Appellant @HASH Coronation Spinning India

Date of Decision : 01-05-2015

Acts Referred:

Citation : (2015) 319 ELT 550 : (2015) 14 SCC 769

Hon'ble Judges : A.K. Sikri and Rohinton Fali Nariman, JJ.

Bench : Division Bench

Advocate : S/Shri A.K. Panda, Senior Advocate, T.C. Sharma, Sushma Manchanda and B. Krishna Prasad, Advocates, for the Appellants; Shri Himanshu Shekhar, Advocate, for the Respondent

Final Decision : Allowed

Judgement

1. 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.
2. 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.
3. 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.