

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 11576 of 2017-DB

(Arising out of OIO-KDL-COMMR-PVRR-122-2016-17 Dated-20/02/2016 passed by Commissioner of CUSTOMS-KANDLA)

Avinash Jindal

.....Appellant

Flat No. 883, Ats Village, Sector-93 A
Noida, U.P

VERSUS

C.C.-KANDLA

.....Respondent

Custom House,
Near Balaji Temple,
Kandla, Gujarat

WITH

Customs Appeal No. 11589 of 2017

(Arising out of OIO-KDL-COMMR-PVRR-122-2016-17 Dated-20/02/2016 passed by Commissioner of CUSTOMS-KANDLA)

Rajendra Agarwal

.....Appellant

No 33 Nri Colony Mandakini
Gk -Iv, NEW DELHI, NEW DELHI

VERSUS

C.C.-KANDLA

.....Respondent

Custom House,
Near Balaji Temple,
Kandla, Gujarat

APPEARANCE:

Shri. T. Chakrapani, Consultant for the Appellant
Shri. Anand Kumar, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)
HON'BLE MR. SOMESH ARORA MEMBER (JUDICIAL)**

Final Order No. A/ 11043-11044 /2023

DATE OF HEARING:26.04.2023
DATE OF DECISION:26.04.2023

Raju

These appeals have been filed by M/s. Avinash Jindal who was a co-noticees in the case booked against the importer M/s. Bina sales Corporation. The order issued against Bina Sales Corporation has been set

aside by the Final Order No. A/10376/2019 dated 26.02.2019 by the Tribunal. In these Circumstances, the case against co-noticees for penalties does not survive. The impugned order against the appellant co-noticees is therefore set aside. Appeal is allowed.

(Dictated and pronounced in the open court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

PRACHI