

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

REGIONAL BENCH- COURT NO.3
Excise Appeal No. 10470 of 2019

(Arising out of OIA-AHM-EXCUS-001-APP-086-2018-19 dated 30/10/2018 passed by
Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-
AHMEDABAD)

Harshlaxmi Chemisolv

.....Appellant

D-613 Shiromani Complex Near Jhansi Ni Rani Statue Opp. Ocean Park
Nehru Nagar Satellite
Ahmedabad, Gujarat

VERSUS

C.C.E.-Ahmedabad-i

.....Respondent

C. Ex Bhavan,
Nr Panjrapole & Polytechnic, Ambavadi,
Ahmedabad, Gujarat
380015

APPEARANCE:

Shri. Anil Gidwani, Advocate for the Appellant
Shri Vinod Lukose , Superintendent (AR) for the Respondent

CORAM: HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No. A/ 12479 /2021

DATE OF HEARING/ DECISION: 01.11.2021

RAJU

This appeal has been filed by M/s. Harshlaxmi Chemisolv a registered dealer, against imposition as penalty.

2. In the case of evasion booked against M/s. Vardhman Chemicals, the appellant was a co-noticee who had allegedly supplied only invoices without supplying any material to M/s. Vardhman Chemicals. Penalty was imposed against appellant under Rule 26 (2) of Central Excise Rules, 2002. The case against M/s. Vardhman Chemicals was set aside by Hon'ble Tribunal vide its Final Order No. A/10082-10083/2020 dated 14.01.2020. Subsequently, the case against another identically placed dealer namely M/s. Laxmi Dye Chem, on whom also identical penalty was imposed, was set aside vide order No.A/12375/2021 dated 22.09.2021. It is seen that the appellant in an identical placed as M/s. Laxmi Dye Chem against whom the penalty was set aside vide tribunal order dated 22.09.2021. Moreover, charge against the main appellant namely, M/s. Vardhman Chemicals has also been set aside vide tribunal order dated 14.01.2020. Consequently no penalty can imposed against the appellant, as the charges against the main noticee have been set aside.

3. The impugned order is set aside and appeal is allowed.

(Dictated & Pronounced in the open court)

(RAJU)
MEMBER (TECHNICAL)

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