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

REGIONAL BENCH- COURT NO.1

EXCISE Appeal No.11482 of 2014
(Arising out of OIO SUR-EXCUS-001-COM-092-13-14 dated 31.01.2014 passed by Commissioner of Central Excise, Customs and Service Tax –Surat-I)

J B EXPORTS **...Appellant**
270, BINDAL HOUSE, PUNA KUMBHARIA ROAD,
SURAT,-GUJARAT

VERSUS

COMMISSIONER OF CENTRAL EXCISE –SURAT-I **....Respondent**
NEW BUILDING...OPP. GANDHI BAUG,
CHOWK BAZAR, SURAT, GUJARAT-395001

AND

EXCISE Appeal No.11483 of 2014
(Arising out of OIO SUR-EXCUS-001-COM-092-13-14 dated 31.01.2014 passed by Commissioner of Central Excise, Customs and Service Tax –Surat-I)

RAVINDRA ARYA **....Appellant**
PARTNER OF M/S, J B EXPORTS.
270, BINDAL HOUSE, PUNA KUMBHARIA ROAD,
SURAT,-GUJARAT

VERSUS

COMMISSIONER OF CENTRAL EXCISE –SURAT-I **....Respondent**
NEW BUILDING...OPP. GANDHI BAUG,
CHOWK BAZAR, SURAT, GUJARAT-395001

APPEARANCE:
None appeared for the Appellant
Shri Sanjay Kumar, Superintendent (AR) for the Respondent

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

Final Order No. 10536-10537 /2024

DATE OF HEARING: 05.03.2024
DATE OF DECISION:05.03.2024

SOMESH ARORA

Heard on merits, as was requested by the Advocate. This is a case where certain goods were removed which were meant for EOU to various parties clandestinely though showing that the same were received in the EOU and cleared from there. Further various penalties were imposed on the basis of cuplatory and or admissible statements. In the present case, the appellants before us M/s J B Exports is a firm having an organized business as 100% EOU and Ravindra Arya, Partner in the EOU. The main argument of the learned advocate is that M/s J B Exports being a firm has been wrongly subjected to penalty under Rule 26 to the Central Excise Rules as well as Mr. Ravindra Arya in a capacity of the Partner has been subjected likewise to penalty of Rs. 50,000/-. Learned Authorized Representative fairly admits that penalty under Rule 26 on the firm may not be maintainable but there is nothing wrong with the imposition of penalty on the partner.

2. Considered the stated position, as per the authorized representative and advocate is legally tenable. Accordingly this court maintains the penalty on Mr. Ravindra Arya as imposed while doing away with the penalty on M/s J.B. Exports as imposed under Rule 26. Appeal disposed of in above terms.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Neha