

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

REGIONAL BENCH- COURT NO.1

Excise Appeal No.12049 of 2015

(Arising out of OIO-SIL-EXCUS-000-COM-041-14-15 dated 12.06.2015 passed by
Commissioner of Central Excise, Customs and Service Tax –Silvasa)

D P Shrivastva

...Appellant

Auth. Sign., Kec International Limited, Plot No. 273/4,
Demni Road, Dadra, Silvassa, Dadra & Nagar Haveli

VERSUS

Commissioner of Central Excise –Silvasa

....Respondent

Commissioner Central Excise, Customs & Service Tax, Silvassa,
4th Floor, Adarsh Dham Building, Vapi Daman Road Vapi
Opp. Old Town Police Station, VAPI-Gujarat

APPEARANCE:

None appeared for the Appellant

Shri A.K. Mudvel, Superintendent (AR) for the Respondent

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

FINAL ORDER NO. 10582/2024

DATE OF HEARING: 13.03.2024

DATE OF DECISION:13.03.2024

SOMESH ARORA

Following the decision in the main appeal in the matter of KEC International Ltd. Vide Final Order No 10011/2022 dated 10.01.2022 wherein extended period with intent to evade duty was not invoked against the main party i.e. KEC International Ltd., the appeal of the present appellant being only an authorized signatory is liable to be allowed as demand against main party was for malefic intention which stands disproved as per above decision.

(Dictated & Pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

Neha