

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 4

EXCISE APPEAL NO. 856 OF 2012

[Arising out of OIO-AHM-CEX-003-COM-025-12 dated 22/08/2012 passed by Commissioner of Central Excise-AHMEDABAD-III]

GALAXY TRADING COMPANY

B-2/171-274, Mamsa,
Bhavnagar, Gujarat

.....APPELLANT

Vs.

C.C.E-AHMEDABAD-III

Custom House... 2nd floor, Opp. Old Gujarat High Court,
Navrangpura, Ahmedabad, Gujarat-380009

.....RESPONDENT

WITH

- **EXCISE APPEAL NO. 859 OF 2012 (Naveen Jaikishan Gupta)**
- **EXCISE APPEAL NO. 860 OF 2012 (Mukeshkumar Hardevsingh Chaudhary)**
- **EXCISE APPEAL NO. 867 OF 2012 (Sanjay Sales)**

[Arising out of OIO-AHM-CEX-003-COM-025-12 dated 22/08/2012 passed by Commissioner of Central Excise-AHMEDABAD-III]

Appearance:

Present for the Appellant : Shri Subramanya and Shri Sudhanshu Bissa Advocates
Present for the Respondent: Shri Himanshi P Shrimali, Superintendent (AR)

CORAM:

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

Date of Hearing : 04.03.2024

Date of Decision :04.03.2024

FINAL ORDER NO. 10657-10660/2024

SOMESH ARORA

Heard the appellant, the charges against them is of indulging in documented supply of the goods, which department feels were actually not supplied. The appellants maintain that the same were duly supplied, various

testimonial evidences on record and in the impugned order have been gone through and the order is found to be proper and sustainable. However, as pleaded by the party, penalties are reducible. Same therefore in case of M/s. GALAXY TRADING COMPANY is reduced to Rs. 2,00,000/- The penalty of M/s. Sanjay Sales which is also accordingly reduced to Rs. 80,000/-.

2. In case of M/s. Mukeshkumar HardevSingh Chaudhary, it is reduced to Rs. 50,000/- and in case of M/s. Naveen Jaikishan Gupta is reduced to Rs. 3,00,000/- accordingly. Order with above modification is maintained.

3. Appeals partly allowed.

(Dictated and pronounced in the open Court)

(SOMESH ARORA)
MEMBER (JUDICIAL)