

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 3**

EXCISE APPEAL NO. 11243 OF 2013-DB

(Arising out of OIO-11-COMMR-ADJ-AHD-2012 dated 11/02/2013 passed by Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD-III)

MANOJ KUMAR JAYANTILAL PATEL

Appellant

Ex-director, Gladder Ceramics Limited ,
Ceramic Zone, Katwad Road, At & Po Dalpur, Taluka : Prantij,
Sabarkantha, Gujarat

Vs.

CCE & ST-AHMEDABAD-III

Respondent

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

with

EXCISE APPEAL NO. 11244 OF 2013-DB

(Arising out of OIO-11-COMMR-ADJ-AHD-2012 dated 11/02/2013 passed by Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD-III)

Anilbhai Ramjibhai Hariya

Appellant

Ex-Director, Gladder Ceramics Limited ,
Ceramic Zone, Katwad Road, At & Po Dalpur, Taluka : Prantij,
Sabarkantha, Gujarat

Vs.

C.C.E. & S.T.-Ahmedabad-iii

Respondent

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

Appearance:

Present for the Appellant : Shri Devashish K Trivedi, Advocate
Present for the Respondent: Shri A R Kanani, Superintendent (AR)

CORAM:

HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. C. L. MAHAR, MEMBER (TECHNICAL)

Date of Hearing/Decision : **18/03/2024**

Final Order No. 12652-12653/2024

RAMESH NAIR

In this two appeals the appellant have challenged imposition of personal penalty of Rs. 20 lakh on Manojkumar Jayantibhai Patel and Rs. 15 lakhs on

Anilbhai Ramjibhai Hariya. These penalties were imposed in connection with the duty evasion by Gladder Ceramics Ltd. In case of Gladder Ceramics Ltd this Tribunal vide Order No. A/ 10938/2017 dated 09.05.2017 has allowed the appeal setting aside the demand except a small amount of Rs. 19,080/- which is on account of clandestine removal.

Considering that the main case of the appellant has been decided in favour of the Company M/s. Gladder Ceramics Ltd the penalties of Rs. 20 lakhs and 15 lakhs would not sustain. However, since the demand of Rs. 19,080/- stands confirmed on the charge of clandestine removal, in the interest of justice by taking a lenient view the penalty is reduced to Rs. 5,000/- each on both the appellants. Accordingly, appeals are partly allowed.

(Dictated and pronounced in the open Court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(C. L. MAHAR)
MEMBER (TECHNICAL)

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