

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

REGIONAL BENCH, COURT NO. 2

CUSTOMS APPEAL NO. 12484 OF 2013

(Arising out of OIO-35/COMMR/SURAT-II/2013 Dated-06/03/2013 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-SURAT-II)

SURESH SINGHAL

Managing Director Of M/s, Micro Polyester Pvt Ltd,
2025-27, Jash Market, Ring Road,
Surat, Gujarat

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE,
CUSTOMS (ADJUDICATION)-SURAT-II**

New C.Ex Building...Opp. Gandhi Baug,
Chowk Bazar, Surat, Gujarat-395001

Respondent

WITH

- **Customs Appeal No. 12486 of 2013 (Shambhu Dayal Shivpal Sharma)**
- **Excise Appeal No. 12483 of 2013 (Suresh Singhal)**
- **Excise Appeal No. 12485 of 2013 (Shambhu Dayal Shivpal Sharma)**

(Arising out of OIO-35/COMMR/SURAT-II/2013 Dated-06/03/2013 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-SURAT-II)

Appearance:

Ms. Heena Sendharva, Advocate for the Appellant
Shri Anand Kumar, Superintendent (AR) for the Respondent

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

Date of Hearing/Decision : 25.11.2024

FINAL ORDER NO. 12863-12866/2024

Learned advocate appears for Appeal No. C/12484/2013, C/12486/2013, E/12483/2013 and E/12485/2013 (Sr. No. 3 to 6 of cause list) which are matters of penalty under customs law as well as Central Excise law for their alleged role in creation of an EOU, which was found to be indulging in acts of violation and misdeclaration. She has relied upon the order of this court only, in appeal no. 11695 of 2013 (final order no. 12540-12553/2024 dated 04.10.2024), wherein under similar circumstances the

penalty though maintained was reduced. She pleads to maintain the same penalty as was done in that appeal, which is part of the same bunch.

2. Learned AR reiterates the order of lower authority and justifies penalty.

3. This court has considered the matters and finds that the quantum of penalty/penalties that is imposed in the above cited order of Shri R K Kulhar and others (Final Order No. 12540-12553/2024 dated 04.10.2024 has to be maintained in these matters also. Accordingly the penalty in Appeal No. C/12484/2013 of Shri Suresh Singal is reduced from Rs. 12,00,000/- to Rs. 72,000/-, in Appeal No. C/12486/2013 of Shambhu Dayal Shivpal Sharma is reduced from Rs. 20,000/- to Rs. 2000/- that of Shri Suresh Singal in Appeal No. E/12483/2013 is reduced from Rs. 2,50,000/- to Rs. 15,000/- and of Shambhu Dayal Shivpal Sharma in Appeal No. E/12485/2013 is reduced from Rs. 10,000/- to Rs. 1000/-.

4. With above modifications, the appeals are partly allowed.

5. Appeals partly allowed.

(Dictated and pronounced in the open Court)

(SOMESH ARORA)
MEMBER (JUDICIAL)