# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL AHMEDABAD
## REGIONAL BENCH, COURT NO. 1

### SERVICE TAX APPEAL NO. 10822 OF 2017

[Arising out of Order-in-Original/Appeal No BHR-EXCUS-000-COM-104-16-17 dated 29.12.2016 passed by Commissioner of Central Excise, Customs and Service Tax-Bharuch]

**MR HARSH KUMAR SOOD** **Appellant**

Partner Of M/s Gopala Builders, A/1/gf,
Shashwat Complex, Dahej Bypass Road,
Bharuch, Gujarat-392002

Vs.

**C.C.E - BHARUCH** **Respondent**

Vadodara-II,GST Bhavan, Subhanpura,
Vadodara, Gujarat-390023

**Appearance:**
Present for the Appellant : Shri Vinay Kansara, Advocate
Present for the Respondent: Shri Himanshu P Shrimali, Superintendent (AR)

**CORAM: HON'BLE MR. C. L. MAHAR, MEMBER ( TECHNICAL )**

**FINAL ORDER NO. 13228/2024**

Date of Hearing : **22/11/2024**
Date of Decision : **22/11/2024**

**C. L. MAHAR**

1. The Learned Advocate appearing for the appellant has submitted that the main noticee in this matter namely M/s. Gopala Builders, Bharuch has already settled his dispute with the department by filing application under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and same has already been accepted by the department by issuing SVLDRS -IV.

1.1. It has been the contention of the learned Advocate that since the main issue of duty evasion against the main noticee M/s. Gopala Builders have already been settled under the SVLDRS Scheme, 2019 and noticee was only penalized under Section 78A of the Finance Act, 1994 as partners of M/s. Gopala Builders. It has therefore been contended that the penal action confirmed by the lower authorities against the appellant do not survive because of the reason that the main demand against the primary noticee has already been settled under SVLDRS scheme.

2. Having heard both the sides I agree with the submission which have been made by the learned Advocate and I am of the opinion that the since the matter has already been got settled under SVLDRS Scheme and final settlement order under SVLDRS - IV has already been issued dated 14.01.2020. The penalty imposed by the impugned Order-In-Original is no longer sustainable as the main issue has already got settled.

3. In view of the above facts the appeal filed by the appellant is allowed.

(*Dictated and pronounced in the open court*)

**(C. L. MAHAR)**
**MEMBER ( TECHNICAL )**

Arpita