

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 02

Customs Appeal No. 11799 of 2013-SM

[Arising Out Of OIO-12/MP/2012-13 Dated- 28/12/2012 Passed By Commissioner of Central Excise, CUSTOMS (Adjudication)-SURAT-I)

Vinod Singhal

Director Of M/S, Prime Furnishing Pvt Ltd,
2025-27, Jash Market, Ring Road, SURAT
GUJARAT

.....Appellant

VERSUS

C.C.E. & S.T.-Surat-i

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

.....Respondent

WITH

Customs Appeal No. 11800 of 2013-SM

[Arising Out Of OIO-12/MP/2012-13 Dated- 28/12/2012 Passed By Commissioner of Central Excise, CUSTOMS (Adjudication)-SURAT-I)

Shri Shambhu Dayal Shivpal Sharma

C/O M/S, Prime Furnishing Pvt Ltd,
2025-27, Jash Market, Ring Road,
Surat, Gujarat

.....Appellant

VERSUS

C.C.E. & S.T.-Surat-I

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

.....Respondent

AND

Excise Appeal No. 11796 of 2013-SM

[Arising Out Of OIO-12/MP/2012-13 Dated- 28/12/2012 Passed By Commissioner of Central Excise, CUSTOMS (Adjudication)-SURAT-I)

Shri Shambhu Dayal Shivpal Sharma

C/O M/S, Prime Furnishing Pvt Ltd,
2025-27, Jash Market, Ring Road,
Surat, Gujarat

.....Appellant

VERSUS

CGST & Central Excise-Surat

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

.....Respondent

APPEARANCE:

None appeared for the Appellant

Shri. H. P. Shrimali, Superintendent (AR) for the Respondent

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

FINAL ORDER NO. 10024-10026 /2025

DATE OF HEARING: 10.01.2025

DATE OF DECISION:10.01.2025

A request has been received from the advocates in these matters to follow Final Order No. 12863-12866/2024 dated 25.11.2024. These matters arise from the same common order.

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

3. This Court has observed that in the matter quoted by the learned advocate, penalties were maintained but the same were reduced, therefore, for the sake of consistency, the order is maintained but penalties are reduced. Accordingly, penalty is reduced in identical form for Rs. 2,50,000/- to 20,000/- in the Customs appeal of Shri. Vinod Singhal in Appeal No. C/11799/2013, the Customs appeal Shri. Shambhu Dayal Shivpal Sharma in Appeal No. C/11800/2013 and the Excise appeal Shri. Shambhu Dayal Shivpal Sharma in Appeal No. E/11796/2013.

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

(Dictated and pronounced in the open Court)

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