

**ACustoms, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 01

Excise Appeal No. 11428 of 2015

[Arising out of OIA-RAJ-EXCUS-000-APP-271-273-14-15 dated 27/02/2015 passed by Commissioner (Appeals-III) of Central Excise –Rajkot]

Anand C Patel

3-4, Sidharth Tenement, Opposite Satya sai School
Jamnagar, Gujarat

.....Appellant

VERSUS

Commissioner Of Central Excise-Rajkot

Central Excise Bhavan, Race Course Ring Road,
Income Tax Office, Rajkot, Gujarat-360001

.....Respondent

APPEARANCE:

Shri. Vikas Mehta, Consultant for the Appellant

Shri. Himanshu Nachane, Superintendent (AR) for the Respondent

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

Final Order No. 10387/2026

DATE OF HEARING:01.07.2026

DATE OF DECISION:01.07.2026

SOMESH ARORA

In the instant case, M/s. Western Impex was the main party against whom the case has been made for the demand of duty of Rs. 6,12,156/- and imposition of a penalty of Rs. 50,000/-. The present appellant is an independent person but was implicated of being an abettor.

2. The Learned Advocate states that the case against M/s. Western Impex and Shri. Bhavin Shah, Partner of Western Impex has been dropped vide Final Order No. 11080-11082/2025 dated 20.11.2025 by allowing the appeals. He therefore pleads that the same should be the status of the present appellant, as he was the only charged with for abetment.

3. Learned AR agrees that the case against the main party has been dropped vide above order.

4. In view of the settled position, the penalty against the present appellant is not sustainable, the appeal is therefore allowed and the penalty is set aside.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi