

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

REGIONAL BENCH - COURT NO.I

**Excise Appeal No.958 of 2009
With
Excise Cross Objection No.252 of 2009,
Excise Cross Objection No.36 of 2010 &
Excise Cross Objection No.37 of 2010**

(Arising out of Order-in-Appeal No.156-160/CE/APPL/NOIDA/2008 dated 28/11/2008 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Noida)

**Commissioner of Customs,
Central Excise & Service Tax, Noida**Appellant
(Customs, Central Excise & Service Tax, Division-I, Noida)
VERSUS

Shri Lalit Seth, Managing Director,Respondent
(M/s HPL India Ltd., D-392, Sector-10, Noida (UP))

APPEARANCE:

Shri Sarweshwar T. Khairnar, Authorised Representative for the Appellant
Shri Atul Gupta, Advocate & Shri Prakhar Shukla, Advocate for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

FINAL ORDER NO.70057/2023

DATE OF HEARING : 04 August, 2023
DATE OF DECISION : 04 August, 2023

P.K. CHOUDHARY:

We find that the Tribunal vide Final Order No.70244-70261/2017 dated 07/03/2017 disposed of Batch of appeals alongwith bunch of Cross Objections after observing as under:-

"8. *Regarding the appeal Nos.E/601, 618, 1385, 1386, 1387, 602, 617, 1997, 1999, 2305, 2306, 2307 & 2308/2009, it appears that the Commissioner (Appeals) has cancelled the levy of penalty for the reasons mentioned in the order.*

9. *After hearing both the parties and considering the totality of facts and circumstances of case, when we set aside the orders of the Commissioner (Appeals) then there is no justification for levy of the penalty. Therefore, we find no reason to interfere with the impugned orders.*
10. *In the result, all the appeals alongwith cross applications mentioned are disposed off finally."*

2. Further, we find that at the time of disposal of the batch appeals, this appeal and three Cross Objections appeals were not mentioned in the order and the same are lying pending for disposal.

3. Hence, by following the order of the Tribunal dated 07/03/2017, the appeal filed by the department is dismissed. Therefore, we find no reasons to interfere with the impugned order. Cross Objections are also disposed off finally.

(Operative part of the order pronounced in open court)

Sd/-
(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

Sd/-
(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

akp