IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No. E/70104/2015-EX[DB]

(Arising out of Order-in-Appeal No.80-CE/ALLD/2015 dated 29/07/2015 passed by Commissioner (Appeals), Central Excise, Allahabad)

M/s Kesarwani Zarda Bhandar **Appellant**

Vs.

Commissioner of Central Excise, Allahabad **Respondent**

Appearance:

Shri S. P. Ojha (Consultant) for Appellant
Shri Sandeep Kumar Singh (Dy. Commr.) AR for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 06/08/2018
Date of Decision : 06/08/2018

FINAL ORDER NO. - **72104/2018**

Per: Archana Wadhwa

The challenge in the present appeal is to imposition of penalty of Rs.5,000/- imposed under Rule 27 of the Central Excise Rules, 2002 for violation of the provisions of Rule 12(2)(a) of the Central Excise Rules, 2002 on the ground that the appellant have filed one consolidated ER-4 returns for the year 2011-12.

2. We note that an identical issue was considered by the Tribunal in the same assessee's case and vide Final Order No.70740/2016 dated 24/08/2016, it was held as under:-

> *"Heard the parties. It is an admitted fact, appellant have filed one consolidated ER-4 Returns for its 3 (three) Units. It have been explained that consolidated financial records are maintained for all units, at Unit No.1. Hence, there is only a venial breach, as substantial compliance have been made. Thus appeal is allowed and impugned order is set aside, with consequential benefits."*

3. By following the above order, we set aside the impugned order and allow the appeal, with consequential relief to the appellant.

(Pronounced in Court)

Sd/-	**Sd/-**
(Anil G. Shakkarwar)	**(Archana Wadhwa)**
Member (Technical)	**Member (Judicial)**

Lks