CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, ALLAHABAD

REGIONAL BENCH : COURT NO.I

Excise Appeal No.70546/2016

(Arising out of Order-in-Original No.39/Commissioner/Noida-I/2015-16 dated 29.01.2016 passed by Commr. of Central Excise, Noida-I.)

M/s. Kumar Printers
(N-22, Sector-2, Bawana Industrial Area,
Delhi-110039)

...Appellant

VERSUS

Commr. of Central Excise, Noida-I

.....Respondent

(Central Excise Commissionerate,
C-56/42, Sector-62, Noida)

<u>APPEARANCE</u>

Shri Akash Garg (Advocate) for the Appellant (s)
Shri Pawan Kumar Singh (Supdt.) (A.R.) for the Revenue

CORAM:

MRS. ARCHANA WADHWA, HON'BLE MEMBER(JUDICIAL)
SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

<u>FINAL ORDER NO.71096/2019</u>

DATE OF HEARING : 18 June 2019
DATE OF DECISION : 18 June 2019

MRS. ARCHANA WADHWA :

The challenge in the present appeal is to penalty of Rs.2.00 Lakhs imposed upon the appellant in terms of the provisions of Rule 26 of the Central Excise Rules. It is seen that the present impugned order stands passed in number of parties vide which the demand of duties stand confirmed against the main manufacturing units along with imposition of penalties upon them as also upon the present appellant.

The penalty stands imposed upon the appellant on the ground that they had aided and abetted the main manufacturing units in their clandestine activities.

2. Both sides agree that the same impugned order was challenged by the main parties and stands set aside by the Tribunal vide its Final Order No.71846-71908/2018 dated 07.08.2018. The findings of clandestine manufacture and clearance by the main parties stand set aside along with setting aside of penalties upon various persons.

3. In view of the above, the penalty imposed puon the present appellant is also required to be set aside. We order accordingly and allow the appeal with consequential relief.

(Dictated and pronounced in the open Court.)

SD/

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

SD/

(ANIL G. SHAKKARWAR)
MEMBER(TECHNICAL)

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