REGISTERED / AD

FAX : 0532-2400149

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: **04/01/2017**

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. A/71205-71206/2016-SM[BR] dated 23/12/2016

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section **35-C(1) of the Central Excise and Salt Act, 1944.**

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/51209/2015	**Pankaj Goel Director** Panchwati Prayogshala Pvt Ltd, 25-26 Ab, Mohkampur Industrial Area, Phase-1, Delhi Road MEERAT UP
2	E/51210/2015	**Panchwati Prayogshala Pvt Ltd** 25-26 Ab, Mohkampur Industrial Area, Phase-1, Delhi Road MEERAT UP

		Name and Address of Respondent
3		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD,MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005
4		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD,MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005

Other Appellants and Respondents as per Annexure
Copy To
5Advocate(s) / Consultant(s):

LASA CONSULTANCY PVT LTD
D-60, GROUND FLOOR,
SECTOR-2, NOIDA DISTRICT
GAUTAM BUDDH NAGAR UP

6 Bar Association, CESTAT, Allahabad

7 Director Publications, Customs, Excise. I.P. Estate, Delhi

8 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

9 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

10 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad 38

14 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

15 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

16 C.D.R. 17 Office Copy 18 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD

Appeal Nos. : E/51209 & 51210/2016-EX[SM]

Arising out of OIA No.GZB/EXCUS/000/APP/279-280/2014-15 dated 23.12.2014 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Meerut.

1) Pankaj Goel, Director.
2) Panchwati Prayogshala Pvt. Ltd.

...APPELLANTS

VERSUS

1) Commissioner, Central Excise-Meerut-I
2) Commissioner, Central Excise-Meerut-I

...RESPONDENTS

APPEARANCE

Shri R.M. Saxena, Advocate for the assessee.
Shri Rajeev Ranjan, Joint. Commr. (A.R.) for the Department

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

DATE OF HEARING & PRONOUNCEMENT : 23.12.2016
FINAL ORDER NO. 71205 and 71206/2016

Per Mr. Anil G. Shakkarwar :

The present appeals are filed by the appellant against the Order-in-Appeal No.GZB/EXCUS/000/APP/279-280/2014-15 dated 23.12.2014 through which findings of Original Authority were upheld.

2. The brief facts of the case are that, a show cause notice dated 09.04.2012 was issued to M/s. Poysha Packaging Private Limited calling upon M/s. Poysha Packaging to show cause as to why Central

Excise duty amounting to Rs. 26,17,916/- should not be demanded from them and excisable goods i.e. printed laminated plastic packaging film in pouch or in roll, which appeared to have been removed by M/s. Poysha without payment of Excise duty should not be confiscated. The said show cause notice also made an allegation that the present appellants M/s. Panchwati Prayogshala and Shri Pankaj Goel, Director received the said packaging materials manufactured by M/s. Poysha without payment of Central Excise duty and therefore both the appellants of present appeals were called upon to show cause as to why penalty under Rule 26 of the Central Excise Rules, 2002 should not be imposed upon them. The said show cause notice was adjudicated through impugned Order-in-Original No. 34/Addl. Commr./GZB/2013-14 dated 23.04.2014 wherein M/s. Panchwati Prayogshala was imposed with penalty of Rs. 5 lakhs and Shri Pankaj Goel was imposed with penalty of Rs. 2 lakhs under the said Rule 26. Aggrieved by the said Order-in-Original, the appellants preferred appeal before Commissioner (Appeals). The learned Commissioner (Appeals) through impugned Order-in-Appeal upheld the said Order-in-Original dated 23.04.2014. Aggrieved by said Order-in-Appeal dated 23.12.2014, both the appellants are before this Tribunal.

3. Heard learned counsel for the appellants, who argued that the allegations in the show cause notice were that the present appellants abated for evasion of Central Excise duty by M/s. Poysha and that for abatement penalty under Rule 26 of the Central Excise Rules, 2002 cannot be imposed.

4. Learned D.R. has supported the impugned Order-in-Original.

5. Having considered the rival contentions and on perusal of Rule 26 of Central Excise Rules, 2002, it is clear that a person who is dealing in any manner with goods liable for confiscation is liable to be penalized under the said Rule 26. It is admitted fact on record that both the appellants have procured the goods on which Excise duty was evaded. Therefore, I do not find any strength in the argument putforth by the learned counsel for the appellant. I, therefore, dismiss both the appeals.

(Pronounced and dictated in the open Court)

(Anil G. Shakkarwar)
Member (Technical)

Patel/-

Certified True Copy
8.1.17
Asstt. Registrar
(C.E.S.T.A.T.)
38, M. G. MARG, ALLAHABAD-211001