

FAX : 0532-2400149

REGISTERED / AD

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

Dated: 02/01/2018

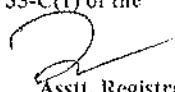
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70036/2018-SM[BR] dated 01/01/2018

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/70392/2017	Shailendra Sharma Co Noticee Of M/s Hari Om Ispat & Alloys Pvt Ltd, 461 Gandhi Colony, MUZAFFARNAGAR U.P.

Name and Address of Respondent

2		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005
---	--	---

Copy To

3 Advocate(s) / Consultant(s):

Rajesh chibber
FA-9, KAVI NAGAR,
GHAZIABAD,
UP

4 Bar Association, CESTAT, Allahabad

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

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

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

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohak Road, New Delhi-110005

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

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

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

12 The ICAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

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

14 C.D.R. 15 Office Copy 16 Second Folder Copy 17 Guard File


Asstt. Registrar

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

APPEAL No. E/70392/2017-EX[SM]

(Arising out of Order-in-Appeal No. MRT/EXCUS/000/APPL-I/365/2016-17 dated 01/03/2017 passed by Commissioner of Central Excise (Appeals-I), Meerut)

Shri Shailendra Sharma Co Noticee of

M/s Hari Om Ispat & Alloys Pvt. Ltd.,

Appellant

Vs.

Commissioner of Central Excise, Meerut

Respondent

Appearance:

Shri Rajesh Chhibber, Advocate

Shri Gyanendra Kr. Tripathi, Asstt. Commissioner (AR),

for Appellant
for Respondent

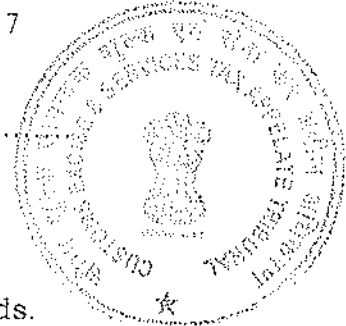
CORAM:

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 28/12/2017
Date of Decision : 28/12/2017

FINAL ORDER NO. 70036/2018...

Per: Anil G. Shakkarwar



Heard the parties and perused the records.

2. The appellant was director of M/s Hari Om Ispat & Alloys Pvt. Ltd., the manufacturers. The appellant along with manufacturers were issued with a show cause notice dated 17.12.2014 which was adjudicated through Order-in-Original dated 04/01/2016 wherein the Original Authority confirmed the demand against the manufacturer M/s Hari Om Ispat &

Alloys Pvt. Ltd. and also imposed penalty on M/s Hari Om Ispat & Alloys Pvt. Ltd. and further imposed a penalty of Rs.50,000/- on the present appellant as director of M/s Hari Om Ispat & Alloys Pvt. Ltd. under Rule 26 of Central Excise Rules, 2002.

3. The Learned Counsel for the appellant submitted that the order passed in respect of M/s Hari Om Ispat & Alloys Pvt. Ltd. has been set aside by this Tribunal through Final Order No.71693/2017 dated 23/11/2017 in Appeal No. E/70455/2017-EX[SM]. I, therefore, hold that in view of the said Final Order imposition of penalty on the appellant does not sustain.

4. Therefore, I set aside the impugned Order-in-Appeal Bearing No. MRT/EXCUS/000/APPL-I/365/2016-17 dated 01/03/2017 in respect of the appellant and allow the appeal.

(Dictated & Pronounced in Court)

Sd/-

ANIL G. SHAKKARWAR

(MEMBER TECHNICAL)

ukp

प्रमाणित प्रतिलिपि/Certified True Copy

20/02/18

वरिष्ठ न्यायाधीश/Asst. Registrar
न्यायालय, न्यायाधीश वी.जी.एम.
अर्वा एन.एस.एल.एल.एल.
38, एन.एस.एल.एल.एल. 211001
38, A. G. MARG, ALLAHABAD-211001

