CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No. 358 of 2012

(Arising out of Order-in-Original No. 34/2011 dated 31/10/2011 passed by the Commissioner of Central Excise, Bangalore.)

Shri S. Bharath Reddy, **Managing Director,** **M/s. British Nutritions Private Limited,** No.40/2/3, 1st & 3rd Floor, 2nd Main, Bannerghatta Main Road, Arekere, Bangalore – 560 076.	Appellant(s)

VERSUS

Commissioner of Central Excise, Bangalore-I commissionerate, P.B. 5400, CR Buildings, Queens Road, Bangalore 560 001.	Respondent(s)

AND

Central Excise Appeal No. 359 of 2012

(Arising out of Order-in-Original No. 34/2011 dated 31/10/2011 passed by the Commissioner of Central Excise, Bangalore.)

Shri V.S. Reddy, **Executive Director,** **M/s. British Nutritions Private Limited,** No.40/2/3, 1st & 3rd Floor, 2nd Main, Bannerghatta Main Road, Arekere, Bangalore – 560 076.	Appellant(s)

VERSUS

Commissioner of Central Excise, Bangalore-I commissionerate, P.B. 5400, CR Buildings, Queens Road, Bangalore 560 001.	Respondent(s)

APPEARANCE:

Mr. Mohd. Ibrahim, Advocate for the Appellant

Mr. K. Vishwanathan Superintendent (AR), for the Respondent

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)

Final Order No. 20516-20517 /2024

DATE OF HEARING: 25.06.2024
DATE OF DECISION: 25.06.2024

PER : DR. D.M. MISRA

Heard both sides and perused the records.

2. These two appeals are filed against Order-in-Original No.34/2011 dated 31.10.2011 passed by the Commissioner of Central Excise, Bangalore challenging the personal penalty of Rs.3 lakhs on each of the appellant under Rule 26 of the Central Excise Rules, 2002.

3. At the outset, the learned advocate for the appellant submitted that the appeal filed by the company M/s. British Nutritions Private Limited has been settled under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (SVLDRS, 2019) and in that connection an order was passed by the Tribunal vide Order No.20090/2024 dated 09.02.2024. He has further submitted that since the main appeal has been settled under SVLDRS, 2019, penalty imposed on the appellants under the same Order-in-Original cannot be sustained in view of the judgment of this Tribunal in the case of ***Shri Raghavendra, Plant Manager Vs. CC, Mysore*** [Final Order No.20432/2024 dated 22.05.2024].

4. I find that this Tribunal in the aforesaid case referring to the judgment of the Tribunal in the case of ***JPFL Films Private Limited & Others Vs. CCE, Ludhiana*** [2023(12) TMI 304 – CESTAT CHANDIGARH] held that once the main appeal is settled

under SVLDRS, 2019, the appeals filed by the co-noticees challenging the personal penalty arising out of the same Order-in-Original cannot be sustained. Consequently, the appeals filed by the appellants deserve to be allowed and the same are allowed.

(Dictated and pronounced in open court)

(D.M. MISRA)
MEMBER (JUDICIAL)

Raja…