

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No. 20088 of 2017

(Arising out of Order-in-Appeal No.MYS-EXCUS-000-APP-018-16-17
dated 07.10.2016 passed by the Commissioner of Central
Excise(Appeals), Mysore)

Shri B.L. Chetan,
Partner of M/s. Heritage Fillers,
M-1, Yadavagiri Industrial Area,
Mysore – 570020.

Appellant(s)

VERSUS

**Commissioner of Central
Excise, Customs and Service
Tax, Mysore,**
S1-S2, Vinaya Marga,
Siddhartha Nagar,
Mysore – 570011.

Respondent(s)

APPEARANCE:

None for the Appellant

Mr. Vikalp Jain, Superintendent (AR), for the Respondent

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. PULLELA NAGESWARA RAO,
MEMBER(TECHNICAL)

Final Order No. 21746 /2025

DATE OF HEARING: 04.11.2025

DATE OF DECISION: 04.11.2025

DR. D.M. MISRA

None present for the appellant. Heard the learned AR for the Revenue and perused the records.

2. The appeal is filed against Order-in-Appeal No.MYS-EXCUS-000-APP-018-16-17 dated 07.10.2016 passed by the Commissioner of Central Excise(Appeals), Mysore challenging

the personal penalty of Rs.25,000/- imposed under Rule 26 of the Central Excise Rules, 2002.

3. Learned AR for the Revenue submits that the appeal filed by the company M/s. Heritage Fillers 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 bearing Final Order No.20173/2023 dated 08.03.2023.

4. We find that this 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 impugned order cannot be sustained. This view of this Tribunal has been followed in the case of **Shri Raghavendra, Plant Manager Vs. CC, Mysore** [Final Order No.20432/2024 dated 22.05.2024]. Consequently, the appeal filed by the appellant deserves to be allowed and the same is allowed.

(Dictated and pronounced in open court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

Raja...