

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

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No. 20556 of 2018

[Arising out of Orders-in-Appeal No. 206-208/2017 CT dated
12.09.2017 passed by the Commissioner of Central Tax (Appeals-II),
Bangalore]

M/s. Ashok Leyland Limited

No. 1, Sardar Patel Road
Guindy, Chennai – 600 032

Appellant(s)

VERSUS

**Commissioner of Central Tax
Bengaluru North West**

2nd Floor, South Wing
BMTCC Complex, Shivaji Nagar
Bengaluru – 560 051

Respondent(s)

APPEARANCE:

None for the Appellant

Mr. Maneesh Akhoury, Assistant Commissioner (AR) for the Respondent

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

Final Order No. 21999 /2025

DATE OF HEARING: 17.11.2025

DATE OF DECISION: 17.11.2025

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 Orders-in-Appeal No. 206-208/2017 CT dated 12.09.2017 passed by the Commissioner of Central Tax (Appeals-II), Bangalore challenging the penalty

amount of Rs.100,000/- 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. Surin Automotive Ltd. 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. 20306/2021 dated 23.06.2021.

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)

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