

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
SCO 147-148, SECTOR 17-C, CHANDIGARH-160017

**DIVISION BENCH**  
**COURT NO.1**  
**Appeal No.C/61857/2018**

(arising out of OIA No.03/YDB/Commissioner/LDH/CUSTOM/2016 dt. 22.2.2016 passed by the CC, Ludhiana)

Date of Hearing/Decision: 07.12.2018

**Vinay Kumar**

**Appellant**

**Vs.**

**CC, Ludhiana**

**Respondent**

**Appearance**

None for the appellant Shri Naveen Bindal, Advocate  
None for the respondent: Shri Bhasha Ram, AR

CORAM: **Hon'ble Mr. Ashok Jindal, Member (Judicial)**  
**Hon'ble Mr. Bijay Kumar, Member (Technical)**

**FINAL ORDER NO. 63624/2018**

**Per Ashok Jindal:**

Heard the parties.

2. Considering the fact that the appeal of the main appellant M/s.Golden Enterprises reported in 2016 (341) ELT 293 (Tri.-Chan.) and that has been attained finality by the Hon'ble Supreme Court vide Diary No.27392/2018 dt.27.8.2018, therefore, no penalty is imposable on the appellant. Accordingly, the impugned order is set aside and the appeal is allowed with consequential relief.

(Dictated and pronounced in the open court)

**Bijay Kumar**  
**Member (Technical)**

**Ashok Jindal**  
**Member (Judicial)**

*mk*