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

COURT NO. I

Appeal No. : E/60464/2018-EX[SM]

(Arising out of OIA-230-CE-CGST-APPEL-GURUGRAM-SG-2017 dated 19/12/2017 passed by the Commissioner (Appeals of Central Excise-Faridabad I)

R A Metal Pvt Ltd	: **Appellant(s)**
-Vs-	
C.C.E. & S.T.-Faridabad I	: **Respondent(s)**

APPEARANCE

Present for the Appellant(s) : Shri Vikrant Kackaria, Advocate

Present for the Respondent(s) : Shri G. M. Sharma, AR

CORAM:

Hon'ble Mr. Ashok Jindal, Member Judicial

(Date of Hearing : 27/02/2019)

Final Order No. **60184 / 2019**

ORDER

The appellant is in appeal against the impugned order wherein imposing penalty under Rule, 26(2) of Central Excise Rules, 2002.

2. Heard the parties.

3. Against the same investigation to whom the appellant has issued invoices and cenvat credit has been allowed to the suppliers to whom. The appellant has issued invoices and proceedings against them has been dropped vide Final Order No. 60139-60143/2019 dated 15.02.2019. Therefore, I hold that no penalty is imposable on the appellant. Accordingly, the penalty against by way impugned order is set-aside.

4. Appeal is allowed.

(Ashok Jindal)
Member Judicial

Govind