IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Excise Appeal No. 40492 of 2016

(Arising out of Order-in-Original No. TCP/EXCUS/008/2016 (CEx.) dated 08.01.2016 passed by the Commissioner of Central Excise & Service Tax, No. 1, Williams Road, Cantonment, Tiruchirappalli – 620 001)

Mr. P. Dayalan, Managing Director, **: Appellant**
M/s. Shree Annam Chemicals Private Limited
M. Kalathur Village, Thalaimalaipatti P.O.,
Musiri Taluk – 621 215, Tiruchirappalli

VERSUS

The Commissioner of Central Excise **: Respondent**
Tiruchirappalli Commissionerate
No. 1, Williams Road, Cantonment, Tiruchirappalli – 620 001

WITH

Excise Appeal No. 40493 of 2016

(Arising out of Order-in-Original No. TCP/EXCUS/008/2016 (CEx.) dated 08.01.2016 passed by the Commissioner of Central Excise & Service Tax, No. 1, Williams Road, Cantonment, Tiruchirappalli – 620 001)

Mr. R.H. Gopal, Executive Director, **: Appellant**
M/s. Shree Annam Chemicals Private Limited
M. Kalathur Village, Thalaimalaipatti P.O.,
Musiri Taluk – 621 215, Tiruchirappalli

VERSUS

The Commissioner of Central Excise **: Respondent**
Tiruchirappalli Commissionerate
No. 1, Williams Road, Cantonment, Tiruchirappalli – 620 001

APPEARANCE:

None for the Appellants

Shri Vikas Jhajharia, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NOs. 42405-42406 / 2021

DATE OF HEARING: 18.10.2021

DATE OF DECISION: 18.10.2021

Order : Per Hon'ble Mr. Ramesh Nair

These appeals are directed against the Order-in-Original No. TCP/EXCUS/008/2016 (CEx.) dated 08.01.2016 whereby the demand of Excise Duty as well as the personal penalties on the present appellants were confirmed. The personal penalties in the present case were imposed under Rule 26 of the Central Excise Rules, 2002, consequent to the confirmation of demand against the assessee-company viz. M/s. Shree Annam Chemicals (P) Ltd.

2. It was brought to our notice that the appeal of M/s. Shree Annam Chemicals (P) Ltd. was allowed by this Tribunal vide Final Order No. 42302 of 2021 dated 24.08.2021 whereby the impugned order demanding Excise Duty was set aside and the appeal was allowed. Since in the present case, the personal penalties are consequential to the confirmation of demand and the said demand was set aside, these penalties will also not sustain. Accordingly, the penalties are set aside.

3. The appeals are allowed.

(Dictated and pronounced in the open court)

Sd/-
(RAMESH NAIR)
MEMBER (JUDICIAL)

Sd/-
(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

Sdd