CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH – COURT NO. II

Excise Appeal No.54218 of 2014

(Arising out of Order-in-Appeal No.48-50/CE/DLH/2014 dated 11.04.2014 passed by the Commissioner of Central Excise (Appeals), Delhi-I)

Shri Balbir Prasad Gupta, Partner **Appellant**
of M/s. Tribhuvan Metal Industries,
C-59/1, Wazirpur Industrial Area,
Delhi.

Versus

Commissioner of Central Excise, **Respondent**
Delhi-I.

AND

Excise Appeal No.54219 of 2014

(Arising out of Order-in-Appeal No.48-50/CE/DLH/2014 dated 11.04.2014 passed by the Commissioner of Central Excise (Appeals), Delhi-I.]

Shri Jai Prakash Sharma, Partner **Appellant**
of M/s. Tribhuvan Metal Industries,
C-59/1, Wazirpur Industrial Area,
Delhi.

Versus

Commissioner of Central Excise, **Respondent**
Delhi-I.

APPEARANCE:

Shri Jitin Singhal, Advocate for the appellant.
Shri Gopi Raman, Authorised Representative for the respondent.

CORAM:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

FINAL ORDER NO.50097-50098/2023

DATE OF HEARING/DECISION:31.01.2023

Anil Choudhary:

Heard the parties.

2. These appeals have been filed by the partners of M/s. Tribhuvan Metal Industries against confirmation of the part of the penalty imposed under Rule 26 of Central Excise Rules, 2002.

3. It has been pointed by the ld. Counsel for the appellants that from the common impugned order-in-appeal, M/s. Tribhuvan Metal Industries have filed appeal No.Excise/54217 of 2014 (SM) before this Tribunal, which has been allowed by this Tribunal vide Final Order No. 50020 of 2023 dated 10.01.2023 and the duty demand along with penalty has been set aside.

4. Accordingly, he prays that these appeals of partners may also be allowed with consequential relief.

5. Ld. Authorised Representative for the respondent/Department relies on the impugned order.

6. Having considered the rival contentions, I find that the Commissioner (Appeals) had retained a part of the demand, accordingly he granted proportionate relief in the quantum of penalty to these appellants by reducing the quantum. I further find that as the appeals of the firm - M/s. Tribhuvan Metal Industries have been allowed and the demand of duty set aside, accordingly, I allow these appeals and set aside the penalty under Rule 26 of Central Excise Rules, 2002. The appeals are allowed.

(Order dictated & pronounced in open court)

(Anil Choudhary)
Member (Judicial)

Ckp.