

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH

Appeal No. E/1169/2005-1170/2005 - EX[DB]

Date 12/03/2012

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
SH. SANDEEP CHOWDHARY
M/S ALKARMA
57,NAJAFGARH ROAD NEW DELHI
M/S ALKARMA

Appellant

Vs
Respondent

C.C.E. DELHI I

2012 EX[DB] dated 03-3-12

I am directed to transmit herewith a certified copy of Final order No.A/253/
passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

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Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent
C.C.E. DELHI I
C.R. BUILDING, I.P. ESTATE, NEW
DELHI 110002

2. Adv. / Consult
MR.S.JAINA & ASSOCIATES
84,DARYAGANJ,N.DELHI

3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publications Pvt Ltd.,1512-B, Bhishm Pitamah marg,Opp. ICICI Bank of Defence Colony, New Delhi-3
7. Company Law Institute of India Pvt Ltd.,No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
8. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file

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Assistant Registrar
(Excise Appeal Branch)

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.III**

E/Appeal No.1170/2005

(Arising out of order in original No.38-39/2004 dated 30.11.2004
passed by the Commissioner of Customs & Central Excise, New Delhi)

Date of Hearing: 29.2.2012

For Approval and signature:

Hon'ble Mrs. Archana Wadhwa, Member Judicial
Hon'ble Mr. Mathew John, Technical Member

-
1. Whether Press Reporters may be allowed to see
The order for publication as per Rule 27 of the
CESTAT(Procedure) Rules, 1982?
 2. Whether it would be released under Rule 27 of
the CESTAT (Procedure) rules, 1982 for
publication in any authoritative report or not?
 3. Whether their lordships wish to see the fair
copy of the order?
 4. Whether order is to be circulated to the
Department Authorities?
-

Shri Sandeep Chowdhary

Appellant

Vs

CCE, Delhi-I

Respondent

Appeared for the Appellant: Shri Abdes Chaudhary, Rep
Appeared for the Respondent: Smt. Renu , AR

Coram: **Hon'ble Mrs. Archana Wadhwa, Member(Judicial)**
Hon'ble Shri Mathew John, Member (Technical)

FINAL ORDER No. A/253/2012-EX (BR)

Per Archana Wadhwa:

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The challenge in the present appeal is imposition of penalty of
Rs. 20 lakhs imposed on the appellant under Rule 26 of the Central

Excise Rules, 2002. The appellant was Partner of M/s Alkarma against whom the demand of duty was confirmed and penalty was imposed.

2. It is seen that appeal of M/s Alkarma was taken up for final disposal and vide Final Order No.236/2007-Ex dated 23.5.2007, the confirmation of demand of duty against M/s Alkarma was set aside along with the penalty imposed upon them. The said order of the Tribunal was appealed against before the Hon'ble Supreme Court who rejected the same vide their order dated February 09, 2009.

3. In view of the above development, the penalty imposed upon the present appellant who was partner of M/s Alkarma is not sustainable. We accordingly set aside the same and allow the appeal with consequential relief to the appellant.

(Order dictated and pronounced in the open Court.)

(MATHEW JOHN)
Member (Technical)
MPS*

(ARCHANA WADHWA)
Member (Judicial)