

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 4

EXCISE APPEAL NO. 51195 OF 2019

(Arising out of Order-in-Appeal No. 41-42(SM)CE/JPR/2019 dated 20.02.2019 passed by Commissioner (Appeals-I), Central Excise & CGST, Jaipur)

Abhay Agrawal

Director of M/s Surya Metalloys Pvt. Ltd.,
Sanod Ramsar Road, Derathuy Nasirabad,
Ajmer, Rajasthan - 305601

..... Appellant

Versus

**Commissioner of Central Excise and
Customs, CGST- Jaipur I**

NCR Building, Statue Circle, C-Scheme,
Jaipur, Rajasthan - 302005

..... Respondent

APPEARANCE:

Shri Bipin |Garg, advocate for the appellant
Shri Kuldeep Rawat, authorised representative for the department

CORUM: HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

DATE OF HEARING/DECISION: July 14, 2026

FINAL ORDER NO. 51237/2026

MR. ASHOK JINDAL:

Considering the fact that the main party M/s Surya Metalloys Pvt Ltd has settled their case in SVLDRS, 2019, therefore, I hold that no penalty is imposable on the appellant. Accordingly, penalty imposed on the appellant is set aside.. in these terms, the appeal is allowed.

(Order dictated and pronounced in open court)

**(MR. ASHOK JINDAL)
MEMBER (JUDICIAL)**