

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing/Order: 22.2.2017

Appeal No. E/53763/2014-SM

(Arising out of Order-in-Original No. 12/Commr./MRT-I/2014 dated 20.3.2014 passed by the Commissioner, Customs & Central Excise, Meerut-I)

CCE, Meerut-I

Appellant

Vs.

M/s U.P. Bone Pvt. Ltd.

Respondent

Appearance

Shri M.R. Sharma, D.R.

- for the appellant

Ms. Rinky Arora, Advocate

- for the respondent

CORAM: **Hon'ble Mr. Ashok K. Arya, Member (Technical)**

Final Order No. 51957/2017

Per Ashok K. Arya :

Revenue is in appeal against the Order-in-Original No. 12/2014 dated 20.3.2014 passed by Commissioner, Central Excise & Customs, Meerut-I whereunder *inter alia* no penalty has been imposed on Shri Shahnawaz Rana, Director in the assessee's company viz. M/s U.P. Bone Pvt. Ltd. Revenue in appeal mentions that the impugned order is not proper to the extent of non-imposition of penalty on Shri Shahnawaz Rana, Director in the assessee's company viz. M/s U.P. Bone Pvt. Ltd.

2. Both sides have been heard. It has been informed by the ld. Advocate, Ms. Rinky Arora on behalf of the respondent viz. M/s UP Bone Pvt. Ltd. that CESTAT in its Final Order No. A/52372/2015-SM(BR) dated 31.7.2015 has already held that penalty on the main party viz. M/s UP Bone Pvt. Ltd. are unsustainable. When the penalty on the assessee company has been found unsustainable, there cannot be any justification for imposition of penalty on Shri Shahnawaz Rana, Director in the assessee company.

2.1 Thus, there is no merit in the appeal filed by Revenue and the same is hereby dismissed and the impugned order on non-imposition of penalty on Shri Shahnawaz Rana, Director is sustained.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

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