CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 56049 of 2014

(Arising out of Order-in-Original No. JAI-EXCUS-001-COM-33-14-15 dated 08.09.2014 passed by the Commissioner of Central Excise, Jaipur-I)

DATE OF HEARING : 18.07.2017
DATE OF DECISION : 18.07.2017

M/s Rajratan Global Wire Ltd. …. Appellants
(Rep by Sh. Manish Saharan, Adv.)

VERSUS

CCE, Jaipur …. Respondent
(Rep. by Sh. M.R. Sharma, DR)

CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. V. PADMANABHAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 55481/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the assessee-Appellants against the Order-in-Original No. JAI-EXCUS-001-COM-33-14-15 dated 08.09.2014 passed by the Commissioner of Central Excise, Jaipur-I. The period in dispute is May 2012 to January 2013.

2. The brief facts of the case are that, the main assessee-M/s Balkrishna Industries Ltd., was having two manufacturing units for manufacture of Tyre Bead Wire. The assessee-Appellants have supplied the goods after making payment of the excise duty which

was reversed by the main assessee- M/s Balkrishna Industries Ltd. The Department disallowed the credit and demanded duty from the main assessee and also imposed penalty on the assessee-Appellants under Section 26(2)(ii) of the Central Excise Rules, 2002. Being aggrieved, the assessee-Appellants have filed the present appeal.

3. With this background, we have heard Shri Manish Saharan, learned counsel for the assessee-Appellants and Shri M.R. Sharma, learned DR for the Revenue.

4. After hearing both sides and on perusal of record, it appears that the appeal of the main assessee-M/s Balkrishna Industries Ltd. has come up before this Tribunal and the Tribunal vide Final Order No. 51764-51765/2016 dated 09.05.2016 has set aside the impugned order and allowed the same with consequential relief. When the impugned order has already been set aside by the Tribunal, then the present appeal of the assessee-Appellants is not sustainable. Hence, the demand of penalty is dropped.

5. In the result, the appeal filed by the assessee-Appellants is allowed.

(Dictated & pronounced in the open court)

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(V. PADMANABHAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT

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