CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 2843 of 2011

(Arising out of Order-in-Appeal No. IND/CEX/000/APP/323/2011 dated 03.08.2011 passed by the Commissioner of Central Excise (Appeals), Indore)

DATE OF HEARING : 16.08.2017
DATE OF DECISION : 16.08.2017

Mr. Saurabh Patodi …. Appellants
(Rep by Ms. Priyanka Goel, Adv.)

VERSUS

CCE, Indore …. 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. 56400/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the assessee-Appellant against the Order-in-Appeal No. IND/CEX/000/APP/323/2011 dated 03.08.2011 passed by the Commissioner of Central Excise (Appeals), Indore. The period in dispute is 01.12.2004 to 14.03.2008.

2. By the impugned order, the duty was demanded from the company and also a penalty of Rs. 1,16,827/- was imposed on the Director, Shri Saurabh Patodi (appellant). Being aggrieved,

against the imposition of penalty, the assessee-Appellant has filed the present appeal.

3. With this background, we have heard Ms. Priyanka Goel, learned counsel for the assessee-Appellant and Shri M.R. Sharma, learned DR for the Revenue.

4. After hearing both sides and on perusal of record, it appears that the case of the Company, M/s Saurabh Tubes Pvt. Ltd., has come up before this Tribunal in Appeal No. E/2671/2011 [Final Order No. 53406/2017 dated 24.05.2017] wherein the impugned order was set aside and the appeal was allowed.

5. By following our earlier order (supra), we are of the view that there is no justification for the imposition of penalty on the assessee-Appellant when the impugned order against the Company was set aside by the Tribunal. Hence, by endorsing the view taken by the Tribunal (supra), we also set aside the impugned order and drop the penalty on the assessee-Appellant.

6. In the result, the appeal filed by the assessee-Appellant is allowed.

(Dictated & pronounced in the open court)

(V. PADMANABHAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT

Golay