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

Date of Hearing/Decision: 30.8.2017

Appeal No. E/2302/2008 - SM & E/2326/2008-SM

(Arising out of Order-in-Original No. 27-COMMR-CEX-IND-2008 dated 21.8.2008 passed by the Commissioner of Central Excise, Customs & Service Tax, Indore)

Shri Rajendra Kumar Malpani, President — Appellant
Shri Vivek Mishra, Manager

Vs.

CCE, Indore — Respondent

Appearance

Ms. Reena Khair, Advocate - for the appellant

Shri G.R. Singh, A.R. - for the respondent

CORAM: **Hon'ble Mr. Ashok Jindal, Member (Judicial)**

Final Order No. 56784-56785/2017

Per Ashok Jindal :

The penalty on appellant Shri R.K. Malpani has been imposed being Director of the main party M/s Midland Plastic Ltd. and penalty on appellant Shri Vivek Mishra, Manager imposed on the ground that the appellants had acted and abetted the payment of duty by M/s Midland Plastic Ltd.

2. As the appeal of Midland Plastics Ltd. has been dismissed by this Tribunal vide Final Order No. A /50595-50596/2017-EX(DB) dated 1.2.2017, therefore, the charges against M/s Midland Plastics Ltd. (supra) has attained finality. In that circumstances, the penalties on both the appellants are imposable. Accordingly, the penalty imposed on the appellants is confirmed. Considering the fact that in case of other co noticee, the penalty has been imposed to the tune of Rs.50,000/- but in the case of appellant viz. Rajendra Kumar Malpani, the penalty has been imposed to the tune of Rs. One lakh which is excessive high. Therefore, penalty imposed on Shri Rajendra Kumar Malpani is reduced to Rs.50,000/- but in respect of Shri Vivek Mishra, Manager, the penalty of Rs.50,000/- is affirmed.

3. With these terms, the appeals are disposed of.

(Pronounced in Court)

(Ashok Jindal)
Member (Judicial)

RM