

Customs Appeal No.52747/2015

IN THE CUSPTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/Decision:08.01.2018

Customs Appeal No.52747/2015

[Arising out of Order-in-Appeal No.CC(A)CUS/I&G/134/2015 dated 17.02.2015
passed by the Commissioner of Customs (Appeals), New Customs House, New
Delhi]

Shri P. Saranavas

Appellants

Vs.

CC, New Delhi

Respondent

Appearance:

Rep. by Ms. Prabhyajoti, Advocate for the appellant.

Rep. by Shri P. Juneja, AR for the respondent.

Coram: Hon'ble Shri S. K. Mohanty, Member (Judicial)
Hon'ble Shri B. Ravichandran, Member (Technical)

Final Order No.

Per S.K. Mohanty:

Imposition of penalty under Section 112 (b) of the Customs Act, 1962 is subject matter of present dispute. In this case, for non-fulfilment of the conditions of notification no.12/2012 –CE dated 17.03.2012, the Original Authority had proceeded against M/s. Andslite Pvt. Ltd. and its Director, Shri P. Saravanas for confirmation of duty demand and for imposition of penalties. The adjudication order dated 16.12.2013 confirming the adjudged demand was appealed against by both the parties. The ld. Commissioner (Appeals) vide order dated 24.03.2015, has set aside the adjudication order and granted consequential relief in favour of M/s. Andslite Pvt. Ltd. The appeal filed by the present appellant, Shri P. Saravanas, Director was disposed of vide impugned order dated 17.02.2014, upholding the penalty imposed in the adjudication order.

2. Heard both the sides.

3. We find that the adjudication order confirming duty demand against M/s.Andslite Pvt. Ltd. was set aside by the Commissioner vide order dated 24.03.2015 and the said order has also been upheld by the Tribunal vide Final Order No. 50717/2017 dated 9.12.2017, in dismissing the appeal filed by Revenue. Since the adjudged demand confirmed against M/s. Andslite Pvt. Ltd. has already been set aside, there is no justification for imposition of penalty on the present appellant, who is the Director of the said company.

4. Therefore, we do not find any merit in the impugned order. Accordingly, after setting aside the same, we allow the appeal in favour of the appellant.

[order dictated and pronounced in the open court]

(S.K. Mohanty)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

Ckp.

