CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. II

Date of hearing/decision: 31.05.2018

Ex. Appeal No. 50563 of 2018-SM
(Arising out of Order-in-original No. RPR/EXCUS/000/COM/ CEX/059/ 2017 dated 20.11.2017 passed by the Commissioner (Appeals), Central Excise, Customs & Service Tax, Raipur).

Subhash Agarwal Appellant

Vs.

CCE, Raipur Respondent

Appearance:
Sh. Manish Saharan, Advocate for the appellant
Sh. H. C. Saini, AR for the Respondent

Coram:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)

Final Order No. 52110/2018

Per: **Archana Wadhwa**:

The challenge in the present appeal is only to penalty of Rs.25,000/- imposed upon the appellant, who is Director of one M/s Rajat Ispat Pvt. Limited in terms of provision of Rule 26 of the Central Excise Rules.

2. It is seen that the appeal of M/s Rajat Ispat Pvt. Limited was taken up and vide Final Order dated 27.04.2018 the impugned order was set aside, by setting aside the confirmation of demand and imposition of penalty on M/s Rajat Ispat Pvt. Limited. In terms of the same, the penalty on the present appellant is set aside and appeal is allowed with consequential relief.

(Dictated and pronounced in the open Court).

(Archana Wadhwa)
Member (Judicial)

Pant