IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.1

Excise Appeal No.168 of 2012
(On behalf of Appellant)

(Arising out of Order-in-Original No.95-99/Commr./Bol/11 dated 28.12.2011 passed by Commissioner of Central Excise, Bolpur)

Sri Satya Narayan Dey
18, Atul Ghosh Lane, Salkia, Howrah-711106

Appellant

VERSUS

Commissioner of Central Excise, Bolpur
SIAN, Nanoor Chandidas Road, Dist.-Birbhum, Bolpur, West Bental

Respondent

APPERANCE :
None for the Appellant
Shri S.S.Chattopadhyay, Authorized Representative for the Respondent

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO…76607/2023

DATE OF HEARING : 06.09.2023
DATE OF DECISION : 06.09.2023

Per K.Anpazhakan :

The appellant is in appeal against the impugned order wherein penalty of Rs.50,000/- has been imposed on them.

2. The facts of the case are that the appellant is a co-noticee in the case of M/s Jai Balaji Industries Limited (Unit IV), who is the main party and the statement was recorded during the course of proceedings that the appellant has stated that the goods has not been received by the appellant, the main Noticee i.e. M/s Jai Balaji Industries Limited (Unit IV) and they have travelled in the Northern parts of India.

2.1 On the basis of that, penalty of Rs.50,000/- has been imposed on the appellant.

2.2 Against the said order, the appellant is before us.

3. Today, during the course of hearing, it was found that the proceeding against M/s Jai Balaji Industries Limited (Unit IV), who is the main Noticee, has been set aside by this Tribunal vide Final Order No.75907-75910/2023 dated 04.07.2023.

4. Therefore, we hold that no penalty is to be imposed on the appellant. Accordingly, the penalty imposed on the appellant is set aside.

5. In the result, the appeal is allowed.

(Operative part of the order was pronounced in the open Court)

Sd/-
(Ashok Jindal)
Member (Judicial)

Sd/-
(K.Anpazhakan)
Member (Technical)

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