

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Excise Appeal No. 76406 of 2014**

(Arising out of Order-in-Original No.06/Commr/CE/Kol-V/Adjn/2014 dated 25.07.2014 passed by Commissioner of Central Excise, Kolkata-V Commissionerate)

M/s. Lovey Kapur

P-22 & 23, Kasba Industrial Estate, Phase-III, Kolkata-700107.

: Appellant

VERSUS

Commissioner of Central Excise, Kolkata.

Kolkata-V Commissionerate, New Central Excise Building (3rd Floor), 180 Shanti Pally, Rajdanga, Main Road, Kolkata-700107, West Bengal.

: Respondent

APPEARANCE:

Shri Sudip Bhagat, Advocate for the Appellant

Shri Debapriya Sue, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRIASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75778/ 2024

DATE OF HEARING :19.04.2024

DATE OF DECISION:19.04.2024

Order : [Per Shri Ashok Jindal]

Heard the parties.

2. By way of the Impugned Order penalty has been imposed on the appellant along with the demand of duty against M/s. Kookie Jar Foods Pvt. Ltd. along with penalty. M/s. Kookie Jar Food Pvt. Ltd. has opted for SVLDRS scheme and obtain SVLDRS-4.

3. In that circumstances, penalty imposed on the appellant is dropped.

4. Appeal is disposed off accordingly.

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

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Rg

(ASHOK JINDAL)
MEMBER (JUDICIAL)