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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 307 of 2012

(Arising out of Order-in-Appeal-40-41/Kol-II/2009 dated 11.11.2009 passed by Commissioner (Appeals), Central Excise, Kolkata-II.)

M/s Ram Chandra Tiwari,
(Partner, M/s Suntex Garments, 545, G.T. Road, (South),
Hindi Apartment, 6th Floor, Howrah-711101. .)

...Appellant

VERSUS

Commissioner of CGST & Central Excise, Kolkata-II,
(180, Shantipally, 6th Floor, Rajdanga Main Road, Kolkata-700107.)

.. ...**Respondent**

APPERANCE :

None, for the Appellant
Shri P. K. Ghosh, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

Final Order No. 76826/2024

DATE OF HEARING : 09.08.2024
DATE OF DECISION : 09.08.2024

Per R. Muralidhar :

Today, when the matter was called, it has been brought to our notice by the Ld. A. R. for the Revenue that the dispute in the appeal of the main Appellant, M/s Suntex Garments, has already been settled under SVLDRS Scheme and the appeal has been disposed off by this Tribunal vide Final Order No. 75026/2022 dated 10.01.2022.

2. Therefore, as held by this Tribunal in the case of Shri Sasthi Charan Banerjee Vs. Commissioner of CGST & Central Excise, Bolpur vide Final Order No. 75578/2022 dated 14.12.2022, we hold that the

penalty imposed on the present appellant is not impossible. Accordingly, the penalty imposed on the appellant is set aside.

3. In the result, the appeal is allowed.

(Dictated and pronounced in the open court)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(Rajeev Tandon)
Member (Technical)

Tushar Kr.