

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.2

Excise Appeal No.76948 of 2016

(Arising out of Order-in-Appeal No.18-20/KOL-I/2016 dated 23.08.2016 passed by
Commissioner of Central Excise, (Appeal-I), Kolkata.)

Shri Mukesh Goel, Director
M/s. Aanchal Collection Ltd.
(P-23, C.I.T. Road, Scheme-XIIM, Kolkata-700054.)

...Appellant

VERSUS

Commissioner of Central Excise, Kolkata-I

.....Respondent

(GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.)

WITH

Excise Appeal No.76949 of 2016

(Arising out of Order-in-Appeal No.18-20/KOL-I/2016 dated 23.08.2016 passed by
Commissioner of Central Excise, (Appeal-I), Kolkata.)

Shri Vijay Shrivastava, General Manager,
M/s. Aanchal Collection Ltd.
(P-23, C.I.T. Road, Scheme-XIIM, Kolkata-700054.)

...Appellant

VERSUS

Commissioner of Central Excise, Kolkata-I

.....Respondent

(GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.)

APPEARANCE

NONE for the Appellant (s)
Shri D.Sue, Authorized Representative for the Revenue

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

FINAL ORDER NO. 76473-76474/2025

DATE OF HEARING : 09.06.2025

DATE OF DECISION : 09.06.2025

Per : R. MURALIDHAR :

The main Appellant M/s. Aanchal Collection Ltd. has already opted for SVLDR Scheme and the same has been approved and they have been issued SVLDRS-4 Certificate.

2. We find that the present Appellants have not filed their Applications under SVLDR Scheme. Therefore, they are not eligible for any concession under this Scheme.

3. Considering the fact that the main Appellant has already opted for SVLDR Scheme, we hold that the pre-deposit of Rs.20,000/- (Rupees Twenty Thousand only) made by each of the above Appellants could be considered as sufficient penalty. Accordingly, the penalties confirmed stands reduced to Rs.20,000/- (Rupees Twenty Thousand only) for each Appellant. The penalty to be adjusted against the pre-deposit made by the Appellants.

4. The Appeals stand disposed of thus.

(Dictated and pronounced in the open Court.)

Sd/

(RAJEEV TANDON)
MEMBER (TECHNICAL)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)

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