

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

REGIONAL BENCH - COURT NO.2

Excise Appeal No.76519 of 2016

(Arising out of Order-in-Original No.157/COMMR/DGP/DGP-I/15-16 dated 31.03.2016 Commissioner Central Excise, Service Tax & Customs, Durgapur.)

**Shri Anand Raj Gupta, Director
M/s. Venky Hi-Tech Ispat Ltd.**

(Bamunara Industrial Area, Gopalpur, G.T. Road, Kanksa, Durgapur, Bardhaman, West Bengal.)

...Appellant

VERSUS

Commissioner, CGST & CX, Bolpur Commissionerate

.....Respondent

(Nanoor Chandidas Road, Sian, Bolpur, Dist: Birbhum, West Bengal.)

APPEARANCE

Shri Sudip Bhagat, C.A. for the Appellant (s)
Shri S.K.Jha, Authorized Representative for the Revenue

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

FINAL ORDER NO. 76529/2025

DATE OF HEARING : 13.06.2025
DATE OF DECISION : 13.06.2025

Per : R. MURALIDHAR :

This Appeal has been filed by the Director of the company. It is submitted by the main Appellant (Venky Hi-Tech Ispat Ltd.) that the company has undergone NCLT proceedings. Considering this, the Bench has dismissed their Appeal on this ground.

2. Ld.Counsel for the present Appellant submits that the present Appellant is only a Director and has not played any specific role in the alleged contraventions. He therefore prays that the Appeal may be allowed.

3. The Ld.AR for the Revenue reiterates the findings of the lower authority.

4. We find that the issue is in a very short compass. The main Appellant has undergone NCLT proceedings and hence no amount is recoverable from them, as all the duties get extinguished as per the Resolution Plan. Therefore, we do not see any reason to impose any unreasonable penalty on the Appellant. The Appellant has paid Rs.75,000/- as pre-deposit while filing of their Appeal. In order to give quietus to the issue, we hold that the penalty required to be paid by the Appellant stands modified to Rs.75,000/-. The amount of pre-deposit paid by the Appellant is to be adjusted by the same.

5. The Appeal stands partly allowed thus.

(Dictated and pronounced in the open Court.)

Sd/
(RAJEEV TANDON)
MEMBER (TECHNICAL)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

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