

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 75687 of 2017

(Arising out of Order-in-Appeal No. 24-25/RAN-I/2016-17 dated 28.12.2016 passed by Commissioner of CGST, Central Excise, Ranchi,)

Shri Ram Swaroop Rungta,

(M/s Rungta Cements Pvt. Ltd.,)
Bongabar, Ranchi-Patna Road, Bongabar, Bharech Nagar,
Ramgarh-829146, Jharkhand.

...Appellant

VERSUS

Commissioner of CGST & Central Excise, Kolkata,

(Kendriya Rajaswa Bhavan, 5A,
Main Road, Ranchi-834001.).

...Respondent

..

APPERANCE :

None, for the Appellant

Shri S. K. Jha, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER No...77141/2025

DATE OF HEARING : 01.08.2025

DATE OF DECISION : 01.08.2025

Per R. Muralidhar :

No one has appeared on behalf of the appellant in spite of notice.

On finding that the issue is in a very short compass, I have taken up the appeal itself for disposal with the help of the Learned AR.

2. The learned AR submits that in this case, the allegation was towards clandestine removal of cement and the duty of Rs. 8,98,214/- alongwith equal amount of 8,98,214/- was confirmed against the main appellant. The main appellant had paid Rs7,50,000/- in the course of investigation which was appropriated in the OIO. Penalty of Rs.8,98,214/- was also imposed on the present appellant who was the

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Director of the company. Both these appellants have filed their appeals before the Commissioner (Appeals), who has dismissed their appeals. Accordingly the appellants are before the Tribunal.

3. The Ld A R submits that the main appellant has opted SVLDR Scheme and has been granted the SVLDRS-4 certificate.

4. On going through the SCN and the impugned Order, I do not find that any proper case has been made out against the present appellant, about his specific role in the alleged clandestine removal.

5. Therefore I set aside the penalty of Rs.8,98,214/- imposed on the appellant and allow the appeal. He will be eligible for consequential relief, if any, as per law.

(Dictated and pronounced in the open court)

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

T.K.