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

REGIONAL BENCH – COURT NO. 2

Excise Appeal No. 626 of 2007

(Arising out of Order-in-Original No. 9-10/COMMR/2007 dated 09.10.2007 passed by the Commissioner of Central Excise, Jamshedpur, 143, New Baradwari, Sakchi, Jamshedpur)

Commissioner of Central Excise **: Appellant**
Jamshedpur Commissionerate,
143, New Baradwari, Sakchi,
Jamshedpur, Jharkhand

VERSUS

M/s. Ignite Steel Private Limited **: Respondent**
Plot No. 3176, Ghoraling, P.O.: Chandil,
District: Saraikela, Kharshawan

APPEARANCE:

Shri S.K. Jha, Authorized Representative, for the Appellant-Revenue

None for the Respondent

CORAM:

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

FINAL ORDER NO. 77363 / 2025

DATE OF HEARING / DECISION: 01.09.2025

ORDER: [PER SHRI R. MURALIDHAR]

The Revenue has filed this appeal on the ground that after confirming the excise duty demand of Rs.81,17,507/-, the Ld. Commissioner has imposed a penalty of only Rs.66,71,768/-. Therefore, the Revenue has prayed for enhancement of the penalty imposed to the extent of the confirmed demand of excise duty.

2. However, on going through the impugned Order-in-Original, we find that the ld. adjudicating authority has imposed a penalty of Rs.81,17,507/-.

The relevant portion of the said order is reproduced below: -

> *"29. ….*
>
> *(c) I impose penalty of Rs. 81,17,507/- (Rupees eighty one lakh seventeen thousand five hundred seven only) under section 11AC of the Central Excise Act 1944 on M/s Ignite Steel (P) Ltd., Plot No. 3176, Ghoraling P.O. Chandil, Distt. Saraikela Kharshwan, which shall be paid by them forthwith."*

2.1. We find that the Revenue is in error about the quantification of penalty by the adjudicating authority.

3. Therefore, we dismiss the appeal filed by the Revenue.

(Dictated and pronounced in the open court)

Sd/-
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd