

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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 79332 of 2018

(Arising out of Order-in-Appeal No.75-76/CE/RKL-GST/2018 dated 17.05.2018
passed by Commissioner of CGST & C.Ex, Rourkela)

Mr. Sanjeev Kumar Kapoor,

: Appellant

Managing Director,
M/s. Jagannath Sponge Pvt. Ltd.
Unit-I, 200/4, 201/3, 200/5,
Kuarmina, Sundergarh, Odisha-770039.

VERSUS

Commissioner of CGST & Central Excise, Rourkela

: Respondent

Central Revenue Building, Rajaswa Vihar,
Bhubaneswar, Odisha-751007.

APPEARANCE:

Shri Rathindra Nath Bandhyopadhyay & Ms. Rupsha Chatterjee, Advocates for the
Appellant

Shri P.Das, Authorized Representative for the Respondent

CORAM:

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

HON'BLE SHRI RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO. 75541/ 2026

DATE OF HEARING :23.04.2026

Order : [Per Shri R.Muralidhar]

The present appellant was working as a Director in the appellant's company M/s. Jagannath Sponge Pvt. Ltd. which has already gone into liquidation and NCLT approval have already been applied.

2. The appeal filed by the main company M/s. Jagannath Sponge Pvt. Ltd. has already been dismissed as infructuous. While going through the appeal filed by the present appellant we find that he is agitated by penalty of Rs. 1,50,000/- imposed on him under Rule 26 of CER, 2002.

3. We find that since the main appellant has gone into liquidation, no proper defensive submission has been made by them before this Tribunal. In such a case when the main appeal does not make a submission defending the case it will be difficult for the Tribunal to pin-point the contravention done by the present appellant as a Director of the company. We take a view that ends of justice will be made if the penalty is reduced to Rs. 15,000/- under Rule 26.

4. Accordingly we reduce the penalty from 1,50,000/- to 15,000/-. The Revenue is directed to adjust the pre-deposit already made by the appellant while filing this appeal before this Tribunal. The appeal stands disposed off.

(Dictated and pronounced in the open court)

(R.MURALIDHAR)
MEMBER (JUDICIAL)

(RAJEEV TANDON)
MEMBER (TECHNICAL)