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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 75783 of 2019

(Arising out of Order-in-Appeal No. 381-382/BOL-CE/2018-19 dated 31.12.2018 passed by Commissioner (Appeals) of CGST & Central Excise, Siliguri.)

M/s Bajrang Lal Agawam,
(Director of M/s Shyam Sel & Power Ltd, (PD),
G-6, Mangalpur Industrial Estate, Bakhtarnagar, Raniganj,
Dist.- Burdwan, West Bengal-713321)

..Appellant

VERSUS

Commissioner of CGST & Central Excise, Bolpur,
(Nanoor Chandidas Road, Sian, Bolpur,
Dist.- Birbhum, West Bengal-731204)

.. ...**Respondent**

APPERANCE :
Ms. Shubhangi Lata, Chartered Accountant for the Appellant
Shri A. Mukherjee, Authorized Representative for the Respondent

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

Final Order No. 75621/2026

DATE OF HEARING : 20.05.2026
DATE OF DECISION : 20.05.2026

PER R. Muralidhar:

The appellant is (Director of M/s Shyam Sel & Power Ltd,). In the impugned order, the appellant was imposed with a penalty of Rs.3 lakhs. The Learned Councel appearing on behalf of the appellant submits that the main appellant company, Shyam Sel & Power Ltd, had already opted for the SVLDRS scheme, for which they have been already issued SOLDRS-4 certificate. She prays that considering the same, the present appeal also may be allowed. On going through the records, I find that the main company, Shyam Sel & Power Ltd, has opted for the SVLDRS scheme and accordingly their appeal has been disposed of as dismissed on account of opting for the SVLDRS scheme. I find that as per the SVLDRS scheme the Director should have opted for this scheme by independently filing the application before the authorities, which has not been done in this case.

3. However, I also find that since the main company has not put up their arguments, it will be difficult for the Director to defend the case as to what exactly was the nature of contravention on his part. Considering these facts, I hold that the penalty imposed on the appellant Director [the present appellant], be reduced to Rs.30,000/-. The pre-deposit paid by the appellant Director should be adjusted against the penalty now imposed at Rs.30,000/-.

4. The appeal stands disposed of thus.

(Dictated and pronounced in the open court)

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

Tushar