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

REGIONAL BENCH – COURT NO. 1

Excise (COD) Application No. 75865 of 2017
In
Excise Appeal No. 75965 of 2017

(Arising out of Order-in-Original No. 07/Commr/DGP/15 dated 31.03.2015 passed by the Commissioner of Customs Central Excise & Service Tax Durgapur Commissionerate Satyajit Roy Sarani, City Centre, Durgapur-713216, DT. Burdwan)

M/s. Rajendra Kumar Mishra **: Appellant**
Authorised Singnatory
C/o M/s. Amit Metaliks Limited
Dr. Hahneman Sarani,
Raturia- Angadpur Industrial Area, Durgapur, W.B.-713215

VERSUS

Commissioner of Central Excise, Durgapur Commissionerate, Durgapur **: Respondent**
Satyajit Roy Sarani, City Centre,
Durgapur-713216, DT. Burdwan

APPEARANCE:

Shri Sourav Bagaria, Advocate for the Appellant

Shri Ashwini Kr. Choudhary, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

MISCELLANEOUS ORDER NO.75345/2025
FINAL ORDER NO.77964/2025

DATE OF HEARING / DECISION: 25.04.2025

ORDER: [PER SHRI ASHOK JINDAL]

He appellant is seeking condonation of delay of 704 days in filing their appeal before this Tribunal on the ground that the appellant left the company on 05.06.2013 and thereafter, the impugned order has been passed on 31.03.2015 which was, received by the main company on 09.04.2015; as the appellant had already left the company by that time, the appellant could not know about the passing of the impugned order. It is claimed by the appellant that later on, he got the information that the impugned order had been passed, imposing a penalty of Rs.5,00,000/- on the appellant-applicant and thereafter, the applicant has immediately filed this appeal; therefore, the present delay has been caused. It is also pointed out that by the applicant that the main company has already been exonerated by this Tribunal. In these circumstances, it is prayed that their application for condonation of delay be allowed.

2. Heard the Ld. Counsel appearing on behalf of the applicant.

3. Considering the fact that the applicant had left the company in 2013 and the impugned order was passed in 2015, in these circumstances, we find there is reason in the submission that applicant would not know about the passing of the order wherein the penalty of Rs.5,00,000/- had been imposed on the applicant. Further, we also take note of the fact that the demands against the main company, namely, M/s .Amit Metaliks Ltd. have already dropped by this Tribunal vide Final Order No. FO/A/75023-75024/2019 dated 02.01.2019. Therefore, we condone the delay in filing the appeal by the applicant.

4. With the consent of both the sides, the appeal is also taken up for consideration.

5. As it has been stated by the Ld. Counsel for the applicant/appellant that the demands raised against the main company have already been dropped by this Tribunal vide Final Order dated 02.01.2019 stated hereinabove, we hold that, in

these circumstances, no proceedings are sustainable against the appellant herein. Accordingly, the penalty imposed on the appellant is dropped.

6. In these terms, the appeal is allowed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

rkp