

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH

EXCISE APPEAL No. 52476 OF 2022

(Arising out of Order-in-Original No. 08/2021-CX dated 30.06.2021 passed by Additional Director General of GST Intelligence (Adjudication), New Delhi)

Sh. Satish Chandra Goel, CEO
M/s Trikoot Iron and Steel Casting Ltd.,
Industrial Estate, Meerut Road,
Muzzafarnagar
Uttar Pradesh-251003

...Appellant

(Now Known as
M/s Tehri Iron & Steel Casting Ltd.)

versus

1. Commissioner of Central Excise

Meerut, Opp. Chaudhary Charan Singh University
Mangal Pandey Nagar
Meerut
Uttar Pradesh-250004

**2. Additional Director General (Adj.)
Directorate General of GST Intelligence
(Adjudication Cell)**

West Block-VIII, Wing No. 6,
2nd Floor, R.K. Puram,
New Delhi-110066

...Respondents

APPEARANCE:

Shri Anurag Mishra, Ms. Priyanka Goel, Advocates and Ms. Sanya, Chartered Accountant for the Appellant
Shri Rakesh Agarwal Authorized Representative of the Department

CORAM:

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

Date of Hearing/Decision: 25.09.2024

FINAL ORDER NO. 58746/2024

JUSTICE DILIP GUPTA:

The order dated 30.06.2021 passed by the Additional Director General (Adjudication), adjudicating two show cause notices dated 10.02.2015 and 26.12.2015 has been assailed in this appeal.

2. This order is in respect of 13 noticees including the appellant Satish Chandra Goel, who is the Chief Executive Officer of M/s Trikoot Iron and Steel Casting Ltd. A penalty of Rs. 50,000/- has been imposed upon the appellant under rule 26 of the Central Excise Rules, 2002.

3. M/s Trikoot Iron and Steel Casting Ltd. had filed Excise Appeal No. 55779 of 2023 to assail the order dated 30.06.2021 passed by the Additional Director General (Adjudication). This appeal was allowed by order dated 09.09.2024 and the impugned order dated 30.06.2021, so far as it concerned the said appellant, was set aside and the appeal was allowed.

4. The present appellant is the Chief Executive Officer of M/s Trikoot Iron and Steel Casting Ltd. For the reasons stated in the order dated 09.09.2024 passed in the appeal filed by M/s Trikoot Iron and Steel Casting Ltd., the imposition of penalty upon the appellant cannot be sustained.

5. The impugned order dated 30.06.2021 so far as it imposes penalty upon the appellant, therefore, deserves to be set aside and is set aside. The appeal is, accordingly, allowed.

(Order dictated in the open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

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