

REGISTERED
SPEED POST



F.No.195/1005-1008/11-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
6th FLOOR, BHIKAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue..12/6/13

ORDER NO. 567-570/2013-CX DATED 14.06.2013 OF THE
GOVERNMENT OF INDIA, PASSED BY SHRI D P SINGH, JOINT SECRETARY TO
THE GOVERNMENT OF INDIA UNDER SECTION 35 EE OF THE CENTRAL
EXCISE ACT, 1944.

Subject : Revision application filed under Section 35 EE of the
Central Excise Act, 1944 against the order-in-appeal No.
351-354(DRV)CE/JPR-I/2010 dated 22.7.2010 passed by the
Commissioner of Central Excise (Appeals), Jaipur-I.

Applicant : (1) M/s Gola Steel and Castings (Pvt.) Ltd., Dholpur,
Rajasthan
(2) Shri Kuldeep Goyal, M.D., M/s Gola Steel and Castings
(Pvt.) Ltd., Dholpur, Rajasthan
(3) Shri J.L.Arora, Director, M/s Gola Steel and Castings
(Pvt.) Ltd., Dholpur, Rajasthan
(4) Shri Ramesh Chand Sharma, Authorized Signatory,
M/s Gola Steel and Castings (Pvt.) Ltd., Dholpur,
Rajasthan

Respondent : Commissioner of Central Excise, Jaipur-I

ORDER

These Revision applications are filed by M/s Gola Steel and Castings (Pvt.) Ltd., Dholpur, Rajasthan and others against order-in-Appeal No. 351-354(DRV)CE/JPR-I/2010 dated 22.7.2010 passed by the Commissioner Of Central Excise (Appeals), Jaipur-I with respect to order-in-original passed by the Additional Commissioner of Central Excise, Jaipur.

2. Briefly stated the facts of the case are that the applicant is engaged in the manufacture or various type of articles of cast iron falling under heading 7303, 7307 and 7326 of the Central Excise Tariff Act, 1985 and having Central Excise Registration No. AABCG3088JXMOO1, appeared to have cleared goods clandestinely without payment of duty and contravened the provision or Rule 19 of the Central Excise Rules, 2002 and Notification No. 42/2001-CE(NT) as amended issued under Rule 19 of the Central Excise Rules, 2002 as per the facts mentioned below:

2.1 The applicant had furnished a letter of undertaking (LUT) for acceptance to the competent authority i.e. the Jurisdictional Assistant Commissioner, Central Excise Division, Alwar vide his letter dated 1.8.2006. The said LUT had not been accepted by the Assistant Commissioner, Central Excise Division, Alwar and returned in original to the Central Excise Range, Bharatpur vide his office letter C.No.V(5)23/LUT/2006/2035 dated 14.8.2006. The Superintendent, Central Excise Range, Bharatpur vide his office letter C.No.CE-20/2/Misc/ 2003/17 dated 21.8.2006 sent through registered post returned the said LUT in original to the applicant intimating the objections and shortcomings in the said LUT.

2.2 The applicant vide his letter dated 31.03.07 submitted photocopies of ARE-1 No. 1 to 12 to the Sector Officer, Central Excise Sector, Dholpur. While scrutiny of the same it was noticed that the applicant had cleared goods for

export without payment of duty by mentioning therein the reference of LUT-1 dated 1.8.06 which was never accepted/approved by the competent authority for allowing/permitting the clearance or excisable goods without payment of duty for export under the Central Excise Law, from the registered premises.

2.3 The applicants were asked by the Superintendent, Central Excise, Range, Bharatpur vide his office letter C.No.CE-20/2/misc/2003/262 dated 09.04.2007 to submit copy of valid LUT duly accepted by the proper Central excise authority. The applicant vide letter Ref. No. GS&CPL/GD.5/07-08/7 dated 21.04.2007 have intimated the Superintendent, Central excise Range, Bharatpur that they had filed LUT-1 through their Sector Officer on 02.08.06 and export clearance had been started on 04.08.2006 and they had not received any communication from the division office in this regard. The Superintendent, Central Excise Range, Bharatpur vide his letter C.No.CE-20/2/misc./2003/296 dated 27.04.2007 asked the applicant to deposit duty along with interest as they have neither furnished requisite LUT duly accepted by the competent authority nor submitted Bond with Bank Guarantee before removing the excisable goods for export without payment or duty through merchant exporter required as per law. It has also been intimated to the applicant that they had not followed the prescribed procedure for export and there were wide discrepancies in the figures of quantity and value of exported goods shown in monthly ER-1 returns when compared to copies of ARE-1 No 1 to 12 submitted by them. The applicant vide his letter no. GS&CPL/GD.5/07-08/47 dated 10.05.2007 have inter-alia submitted that submission of Letter of Undertaking was sufficient compliance on their part and submission of letter or undertaking or furnishing of B-1 bond is optional to the manufacturer. The Superintendent, Central Excise Range, Bharatpur vide his letter C.No.CE-20/2/misc./2003/396 dated 29.05.2007 asked the them to appear through Authorized Signatory and General Manager on 01.06.07 & 04.06.07 respectively. Meanwhile they have furnished the original copy of ARE-1s bearing No. 1 to 21 along with the photo copies of bills of lading and shipping bills to the

Sector Officer, Central Excise Sector, Dholpur vide his letter No.GS&CPL/GD.3/07-08/56 dated 21.05.2007 with a copy to the Superintendent, Central Excise Range, Bharatpur.

2.4 Summons dated 14.05.2007, 28.05.2007, 20.06.2007. 12.07.2007 were issued to Shri J.L.Arora, Director of the applicant by the Superintendent, Central Excise Range, Bharatpur but he did not appear to tender his statements. Summon dated 14.05.2007 was also issued to Shri R.C.Sharma, Authorised Signatory of the applicant by the Superintendent, Central Excise Range, Bharatpur. Shri R.C.Sharma, Authorized Signatory appeared before the Superintendent, Central Excise Range, Bharatpur in compliance to the summon dated 14.05.2007 but did not tender his statement due to self-illness and assured that he would be appeared later on after confirming on telephone but he did not appear thereafter on any occasion even after issuance of Summons to him on 28.05.2007, 20.06.2007, 12.07.2007.

2.5 The applicant vide his letter dated 15.07.2007 submitted that they had already sent reply vide their letter dated 10.05.07. They further informed that they had already submitted the original ARE-1 No.1 to 21 duly signed by the Supdt. (Customs), ICD along with copy of Shipping Bills and Bills of Lading duly certified by the Exporter as a proof of export and there was no fault on their part regarding export clearance.

2.6 The discrepancies sought while scrutiny of the documents furnished by the applicant were intimated to Sh. Kuldeep Agarwal, CMD of the applicant with a copy to the Assistant Commissioner of Customs, ICD, Agra vide letter C.No.CE/20/2/Mise/2003/693 to 695 dated 27.08.2007. Further reminders were issued on 03.09.2007 and 21.09.2007 to Sh. Kuldeep Agarwal, CMD.

2.7 The Superintendent, Customs, ICD, Agra vide his office letter C.No.VIII-02/ICD/Agra/Misc./Estt/ 04/Pt./1076 dated 08.10.2007 intimated that duplicate copy of ARE-1s No. 01/2007-08 to 21/2007-08 in respect of stuffing in ICD, Agra had been sent to M/s Kissan Iron Works, Agra through their CHA in a regular manner. He also furnished the quadruplicate copies of the said ARE-1s No.01/2007 to 21/2007-08.

2.8 On scrutiny, the quadruplicate copies of ARE-1s No. 01 to 03 and 5 to 6 received from the Customs ICD Agra authorities were not found tallied with the copies of original ARE-1s furnished by the appellant. Quadruplicate copies of ARE-1s No. 04/07 and 07/2007 to 11/07 were received from the Superintendent, Custom, ICD, Agra and thus could not be tallied. However, rest of the ARE-1s was tallied.

2.9 The applicant furnished the triplicate copy of ARE-1s No.001 dated 15.04.2007 to the Department vide his letter dated 21.08.2007. The applicant further submitted quadruplicate copy of ARE-1 No. 002 dated 29.05.2007 on 01.06.2007 vide his letter Ref. No. GS&CPL/CE/07-08/66 dated 29.05.2007. They also submitted quadruplicate copy of ARE-1s No.003 dated 24.7.2007 vide his letter dated 25.07.2007.

2.10 The applicant again furnished LUT for removal of excisable goods for export without payment of duty to the Assistant Commissioner, Central Excise Division, Alwar for acceptance vide his letter dated 04.08.2007. The said LUT had not been accepted by the Assistant Commissioner, Central Excise Division, Alwar and returned in original to the Central Excise Range, Bharatpur vide his office letter C.No. V(5)23/ LUT/2007/2632 dated 29.08.2007 with a copy to the applicant. The Superintendent, Central Excise Range, Bharatpur vide his office letter C. No. CE20/Sec/GOLA/2004/743 dared 3.9.2007 asked them to make the rectifications in the said LUT.

2.11 On scrutiny of monthly ER-1 returns as well as copies of ARE-1s revealed various discrepancies. Details of the quantity and value of goods shown to be cleared for export without payment of duty in the monthly ER-1 Returns are given in para 12 of the impugned order. Details of the quantity and value of goods shown to be cleared for export without payment of duty in the ARE-1s are given in para 13 of the impugned order. From these figures, it is clear that value of goods exported shown in ARE-1s is Rs.12654800/- whereas the value of goods exported shown in ER-1s is Rs.12237950/- and accordingly there is a value difference of Rs.416850/- in the figures shown in ARE-1 viz-a-viz ER-1 returns.

2.12 It has also been noticed that quantity and No. of packages shown in ARE-1s are not tallied with respective Shipping Bills and Bills of lading in respect of some ARE-1s. It also appears that some ARE-1s are mutilated. ARE-1 No. 04 dated 07.10.2006 showed 50 packages (1250 pair) of CIM/H covers whereas respective S/Bill No. 03531 dated NIL and Bill of lading showed 48 Bundles (1200 Pcs.) of CIM/H covers. Moreover, the ARE-1 has not been signed and certified by the customs authority. Similarly, ARE-1 No. 01 dated 04.08.2006 showed 220 Packages (1100 Sets) whereas the respective S/B as well as Bill of lading showed the quantity 250 Bundles (1250 Sets). There is mutilation in ARE-1 No. 02 dated 17.09.06 where quantity originally shown as 52 packages (1250 sets) was changed as 50 bundles (1202 Pcs).

2.13 It appears that the quantity shown in monthly ER-1 Returns are not tallied with the ARE-1s so as to enable the Department to ascertain the actual quantity removed without payment of duty. The said exports were not got supervised from the jurisdictional Central Excise authorities. The applicant did not submit any declaration/intimation to the proper authority for self-sealing and self-certification etc. and also failed to furnish B-1 bond with security which was

required to be furnished to the competent authority for acceptance for export of goods without payment of duty through merchant exporter. The applicant also failed to furnish the Duplicate copy of ARE-1s duly certified by the Customs authority with tamper sealed envelope to ascertain the genuineness of the exports. Further they also failed to submit the triplicate copy of ARE-1s to the jurisdictional Central Excise authorities within 24 hours from the date and time of the removal of excisable goods for export and also failed to submit the intimation of the return goods which could not be exported by the merchant exporter.

2.14 In view of the above, it appeared that they had cleared the excisable goods valued at Rs.1,26,54,800/- without payment of duty Rs.20,24,768/- + Edu. Cess Rs.40495 + H. Edu. Cess Rs.4478/-) without furnishing any valid Letter of Undertaking or B-1 bond with security and without following the conditions prescribed and the procedure set out vide Notification No. 42/2001-C.E(NT) dated 26-6-2001 issued under Rule 19 of the Central Excise Rules, 2002 and therefore the goods were liable for confiscation under Rule 25 of the Central Excise Rules 2002 and as the goods have already been removed are not available for confiscation, and the Central Excise Duty amounting to Rs.2024768/- + Education Cess Rs.40495 + Higher Education Cess Rs.4478/- leviable on the said goods but not paid by the applicant at the time of clearance of goods during the period from August, 2006 to July, 2007 without following, the conditions prescribed and the procedure set out vide Notification No. 42/2001-C.E./(N.T.), dated 26-6-2001 issued under Rule 19 of the Central Excise Rules, 2002 is recoverable from them under Section 11-A of the Central Excise Act, 1944 along with interest under section 11AB of the Act *ibid*.

2.15 It also appeared that the applicant had suppressed the material facts from the department by not submitting the correct information in respect of goods cleared for export in the monthly ER-1 Returns and by not submitting export documents to the Department in the prescribed manner and contravened

the provision of Notification No. 42/2001-CE (NT) dated 26.06.2001 issued under Rule 19 of Central Excise Rules, 2002 with an intent to evade payment of duty and therefore extended period under the proviso to Section 11A(1) of the Central Excise Act, 1944 is invocable in this case.

2.16 Therefore a show cause notice C.No. V(72) 15/0ff/210/2007/2980 dated 29.11.07 was issued to them to show cause & explain as to why:-

- (i) The Central Excise Duty amounting to Rs.2069741/- should not be recovered them under proviso to Section 11 A(1) of the Central Excise Act, 1944 along with interest under Section 11AB of the Central Excise Act, 1944.
- (ii) Penalty should not be imposed upon them under Section 11AC of the Central Excise Act, 1944 read with Rule 25 of the Central Excise Rules, 2002.
- (iii) Penalty should not be imposed on Shri Kuldeep Agarwal, CMD or the applicant Shri J.L.Arora, Director of applicant and Shri R.C.Sharma, Authorized signatory of applicant under Rule 26 of the Central Excise Rules, 2002.

2.17 The adjudicating authority after following the due process of law decided the case vide impugned order-in-original No.24/09 dated 19.3.09 confirming the demand of Rs.2069741/- along with interest. A penalty of Rs.2069741/- was imposed on M/s Gola Steel & Castings Pvt. Ltd. and penalty of Rs.500000/-, Rs.400000/- & Rs.200000/- was also imposed on Shri Kuldeep Aggarwal, CMD, Shri J.L.Arora, Director and Shri R.C.Sharma, Authorized Signatory respectively.

3. Being aggrieved by the impugned orders-in-original, the applicants filed appeals before Commissioner (Appeals), who rejected the same.

4. Being aggrieved by the impugned order-in-appeal, the applicant has filed these revision applications under Section 35 EE of Central Excise Act, 1944 before Central Government mainly on following grounds:

4.1 The applicants have cleared their goods for export only after furnishing a proper LUT through the Sector Officer. It is well settled that the office of the Inspector or Superintendent of Central Excise is treated as extension or part and parcel of the Assistant Commissioner particularly when the assessee is located in remote areas. This practice is being followed by the department at large and the LUT's are being furnished through the office of the Superintendent having jurisdiction over the assessee. In such a position finding of the adjudicating authority that LUT should have been furnished only before the Assistant Commissioner is not justified.

4.2 The adjudication authority had given erroneous finding in para 26.8 of the impugned order with regard to furnishing of LUT on stamp paper and attested by Public Notary citing the provisions of bonds, whereas there is vast difference in LUT and Bond. LUT is simply an undertaking by the assessee for which no stamp papers are required. However, the stamp papers are required for furnishing of Bonds only. The adjudicating authority had failed to introduce any legal provision under Central Excise procedure requiring furnishing of LUT on Stamp papers. Hence, the finding of the adjudicating authority is illegal.

4.3 The adjudicating authority as well as the Commissioner (Appeals) had not given any finding in respect of the grounds taken by the applicants as to who was responsible for non-communication with the applicants up to a long period

of 8 months from the date of submission of LUT and not raising any objection by the department. The adjudicating authority as well as the Commissioner (Appeals) had failed to give any finding on serious negligence occurred on the part of the departmental authorities which caused undesirable and expensive litigation to the appellants.

4.4 The applicants have submitted all the corroborative evidence to establish that the goods cleared from their factory have eventually been exported. Even after furnishing of proof of export pertaining to the entire quantity and reporting thereof in the monthly returns, the adjudicating authority as well as the Commissioner (Appeals) had confirmed the demand of duty and penalty ignoring all the citations relied upon by the applicants. In this regard reliance is placed on the following decisions:

- Benara Bearings Pvt. Ltd. Vs. Collector of Central Excise, Kanpur-I (1998(12)LCX0188)
- Commissioner of Central Excise, Jamshedpur Vs. Tisco (Tube Division) (2003(03)LCX0163)
- Shreeji Colour Chern Industries Vs. Commissioner of Central Excise, Vadodara (2007(10)LCX 0374)
- Regency Ceremics Ltd. V/S C.C. & C.E. (Appeals), Visakhapatnam (2008 (221) ELT 101)
- M/S Drish Shoes Ltd. (2006(197) ELT 0437) (2005(09) LCX 0313)

4.5 The department had also confirmed exportation of goods by way of directly communicating to I.C.D., Agra. The applicants have specifically mentioned that minor difference between the quantity cleared for export and quantity cleared was due damage and breakage during transit from the place of removal to I.C.D., Agra. The entire quantity of damaged goods was brought to the applicants factory under proper D-3 intimation to the department. In view of

the well settled legal position, the demand of duty and penalty is not sustainable where the goods have been exported and substantive proof of export have been submitted by the appellants.

5. Personal hearing scheduled in this case on 21.2.2013, 27.2.2013 & 5.3.2013. Hearing held on 5.3.2013 was attended by Shri Anil Singh Sisodia, Advocate and Shri Udit Jain, Advocate on behalf of the applicants who reiterated the grounds of revision applications. Shri P.C.Meena, Superintendent of Central Excise had appeared for hearing on 21.2.13 on behalf of department and requested to uphold the impugned order-in-appeal.

6. Government has carefully gone through the relevant case records and perused the impugned order-in-original and order-in-appeal.

7. The applicant has filed an application for condonation of delay on the ground that they has bonafidely filed appeal against said order-in-appeal before CESTAT within stipulated period of 3 months and office receipt of CESTAT order on 27.7.11, they filed revision application on 10.10.11.

7.1 Government notes that Hon'ble High Court of Gujarat in W.P. No. 9585/11 in the case of M/s Choice Laboratory vide order dated 15.9.11, Hon'ble High Court of Delhi vide order dated 4.8.11 in W.P. No.5529/11 in the case of M/s High Polymers Ltd. and Hon'ble High Court of Bombay in the case of M/s EPCOS India Pvt. Ltd. in W.P. No. 10102/11 vide order dated 25.4.2012, have held that period consumed for perusing appeal bonafidely before wrong forum is to be excluded in terms of section 14 of Limitation Act 1963 for the purpose of reckoning time limit of filing revision application under Section 35 EE of Central Excise Act, 1944. Government keeping in view the above judgments, the delay which has occurred due to valid reasons and same is within condonable limit, condones the said delay and takes up revision application for decision on merit.

8. Government observes that the applicant furnished letter of undertaking (LUT) in the form of UT-1 for export of the goods without payment of duty under rule 19 of Central Excise Rules, 2002 and exported the goods through merchant exporter. The original authority confirmed demand of duty with applicable interest on the ground that the applicant having exported the goods under rule 19, ought to have executed Bond in place of LUT; that the LUT was not accepted by the competent authority; that in some cases, there were discrepancies in details of ER-1 returns and impugned AREs-1 and also that goods were exported neither by following self-sealing procedure nor by examination of goods under Central Excise supervision. Penalty was also imposed upon applicant company, their M.Ds and authorized signatory. Commissioner (Appeals) upheld impugned order-in-original. Now, the applicant has filed this revision application on grounds mentioned in para (4) above.

9. Government notes that lower authority has confirmed demand of duty on one of the grounds that since the goods were claimed to be exported by the merchant exporter, Bond ought to have executed in place of LUT. Government finds it proper to examine this issue in the context of relevant statutory provisions:

Condition No.(1) of the Notification No.42/2001-CE (NT) dated 26.6.2001 reads as under:

"(i) that the exporter shall furnish a general bond in the Form specified in Annexure-I to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise having jurisdiction over the factory, warehouse or such approved premises, as the case may be, or the Maritime Commissioner or such other officer as authorised by the Board on this behalf in a sum equal at least to the duty chargeable on the goods, with such surety or sufficient security, as such officers may approve for the due arrival thereof at the place of export and their

export therefrom under Customs or as the case may be postal supervision. The manufacturer-exporter may furnish a letter of undertaking in the Form specified in Annexure-II in lieu of a bond."

Para 5.4 of Part-II of Chapter 7 of the CBEC's Manual of Supplementary Instructions, 2005 reads as under:

"5.4 Where export is effected by merchant-exporter, the bond has to be necessarily furnished. It is open for the manufacturer to furnish bond on behalf of the merchant-exporter. It is clarified that in such cases, the manufacturer will not take a stand that since he is responsible for the duty liability, the export should be allowed on the basis of the 'Letter of Undertaking', which he has already furnished to the Department. In such circumstances, the application in Form ARE.1 will be in the name of the manufacturer who executes the Bond. All other procedures for admission of the proof of export would be the same as in the case of manufacturer-exporters."

9.1 From provision contained in Condition No.(i) of the Notification No.42/2001-CE(NT), it is clear that option of furnishing letter of undertaking (LUT) was available to manufacturer-exporter only. In this case the applicant is manufacturer of the goods but not the exporter. The goods were exported by the merchant exporter. Under such circumstances, provision contained in Para 5.4 of Part-II of Chapter-7 of the CBEC Manual of Supplementary Instructions, 2005 is attracted. The provision of said para 5.4 unambiguously states that in case of merchant-exporter, the Bond has to be necessarily furnished. However, it is open for the manufacturer to furnish Bond on behalf of the merchant-exporter. In this case, since the goods were exported by the merchant exporter there is no relaxation from executing Bond and export the goods under LUT. Applicant cleared goods for export without payment of duty but did not execute the bond in prescribed format. He had submitted LUT before sector officer whereas the LUT or bond is to be filed and executed before Assistant Commissioner/Deputy Commissioner of Central Excise. As such applicant violated this substantial condition of Notification No.42/2001-CE(NT).

9.2 Further, it is on record that applicant has not clarified the matter to central excise authorities. Despite summons dated 14.5.07, 28.5.07, 20.6.07, 12.7.07, they did not attend the office of Supdt. to tender their statements. This uncooperative attitude on their part indicates that they did have anything to clarify about removal of goods without payment of duty which was in violation of provision of Notification No.42/01-CE (NT). The LUT finally furnished vide their letter dated 4.8.07 to ACCE was not accepted by ACCE and returned in original.

9.3 The scrutiny of monthly ER-I returns as well as copies of ARE-1 reveal various discrepancies. The value & quality of goods cleared from factory did not tally with the value & quality of goods finally exported. The applicant has neither followed the self-sealing procedure while clearing goods for export nor cleared the goods under central excise supervision. The goods are first cleared to merchant exporter who finally claimed to have exported these goods. There was no marks/numbers/Lot Nos. on the goods so the identity of goods cannot be established. In the absence of examination of goods in central excise supervision and also not having any marks/numbers/lot numbers on the goods, it cannot be established that goods cleared from factory have actually been exported by the merchant exporter. As such, export of said goods is not established.

10. From above, Government is of the opinion that nature of above requirement is vital as statutory condition. The submission of Bond form was substantial requirement and not a mere procedural requirement. Hon'ble Supreme Court in case of Sharif-ud-Din. Abdul Gani AIR 1980 SC (3403) & 203 (156) ELT (178) Bombay) has observed that distinction between required forms and other declarations of compulsory nature and/or simple technical nature is to be judiciously done. When non-compliance of said requirement leads to any specific /odd consequences then it would be difficult to hold that requirement as

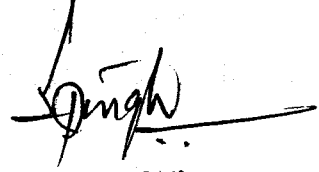
non-mandatory. As such, there is no force in the plea of the applicant that this lapse should be considered on a procedural lapse of technical nature which is condonable in term of case laws cited by applicant.

11. In view of above, Government's views are in conformity with lower authorities as the same are based on the observations of Hon'ble Supreme Court in M/s Eagle Flask Ind. Ltd. Vs. CCE Pune [2004 (171) ELT 296 (SC)] and Indian Aluminium Co. Ltd. vs. Thane, Municipal Corporation [1991 (55) ELT 454 (SC)] wherein even simple declarations and footnote certifications were considered vital. Hence, Government holds that orders of lower authorities regarding confirmation demand of duty, along with interest are legal and proper.

12. Government observes that the applicant has not followed the condition and procedure laid down in Notification. There is no allegation of fraud, mis-declaration, suppression of fact or malafide on the part of applicants. No facts have been brought by the department that the applicant's intentionally mis declared facts to avail undue benefit. As such, penalty imposed on the applicant (1) & (2) i.e. M/s Gola Steel & Castings Pvt. Ltd. & Shri Kuldeep Goyal, M.D. of said company is set aside. However the other applicant Shri J.L.Arora and Ramesh Chand Sharma were handling the day-to-day affair of company and they cleared goods without payment of duty when no bond or LUT was executed before ACCE/DCCE. They did not even respond to number of summons issued by Central Excise authorities. As such, penal action was rightly taken against them. However, the penalty imposed is on higher side and therefore Government keeping in view the overall circumstances of the case reduces the penalty on Shri J.L.Arora to Rs.200000/- and on Shri Ramesh Chand Sharma to Rs.100000/-. Government modifies impugned orders-in-appeal to above extent.

13. Revision applications are disposed off in above terms.

14. So, ordered.



(D.P.SINGH)

Joint Secretary (Revision Application)

- (1) M/s Gola Steel and Castings (Pvt.) Ltd., Dholpur, Rajasthan
- (2) Shri Kuldeep Goyal, M.D., M/s Gola Steel and Castings (Pvt.) Ltd. Dholpur, Rajasthan
- (3) Shri J.L.Arora, , M.D. M/s Gola Steel and Castings (Pvt.) Ltd., Dholpur, Rajasthan
- (4) Shri Ramesh Chand Sharma, Authorized Signatory, M/s Gola Steel and Castings (Pvt.) Ltd., Dholpur, Rajasthan




(भगवती शर्मा/Bhagwati Sharma)
सहायक कमिश्नर/Assistant Commissioner
C.B.E.C.-O.S.D (Revision Application)
वित्त मंत्रालय (राजस्व विभाग)
Ministry of Finance (Deptt of Rev)
भारत सरकार/Govt of India
नई दिल्ली / New Delhi

Copy to:

1. Commissioner of Central Excise, Jaipur-I NCR Building, Statue Circule, C-Scheme, Jaipur (Raj)
2. Commissioner of Customs & Central Excise (Appeals), Jaipur-I, NCR Building, C-Scheme, Jaipur-302 005.
3. Additional Commissioner of Central Excise, Jaipur-I
4. Shri Anil Singh Sisodia, Advocate, B-35, Pratap Nagar, Agre-282010
- ✓ 5. PS to JS(RA)
6. Guard File.
7. Spare copy

ATTESTED



(B P SHARMA)
OSD (Revision Application)

