

*IN THE HIGH COURT FOR THE STATES OF PUNJAB
AND HARYANA AT CHANDIGARH.*

CEA No.3 of 2019 (O&M)
Date of decision: 23.7. 2019

Principal Commissioner of Central Excise and Service Tax,
Pamchkula

appellant

vs.

Puneet Nayyar

Respondent

**CORAM Hon'ble Mr. Justice Jaswant Singh
Hon'ble Mr. Justice Lalit Batra**

Present: Mr. Tejender K. Joshi, Advocate for appellant

Jaswant Singh, J (Oral)

The revenue has filed this appeal under Section 35G of Central Excise Act, 1944 (for short 'the Act') assailing the final order dated 16.12.2015 passed by CESTAT, Chandigarh Bench, whereby the proposed penalty imposed upon Puneet Nayyar, the Director of M/S Kunal Calcium Pvt. Ltd. for clandestine removal of goods, was decided in favour of the Company and the proceedings initiated against the Director of the Company for recovery were ordered to be dropped.

At the time of hearing of the arguments, learned counsel for the appellant concedes that the connected appeal filed by the Revenue assailing the aforesaid common order passed in the case of **M/S Kunal Calcium Limited** stands dismissed in CEA 12 of 2018 decided on 13.11.2018 titled as **Principal Commissioner of Central Excise and**

Service Tax, Panchkula vs. M/S Kunal Calcium Limited on the ground that the appeal has to be filed before the Hon'ble Supreme Court under Section 35 L of the Act.

In view of the aforesaid conceded position, the present appeal is dismissed in the same terms.

(JASWANT SINGH)
JUDGE

(LALIT BATRA)
JUDGE

July 23, 2019
TSM

Whether speaking/ reasoned

Yes/ No

Whether Reportable

Yes/ No