IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 261 OF 2007

The Commissioner of Central Excise
Thane - II
Navprabhat Chambers,
Ranade Road, Dadar (West),
Mumbai 400 028. .. Appellant
Vs.
Sushil Raika
C/o Usha Fashions Pvt. Ltd.
E-42, MIDC,
Tarapur, Dist. Thane ..Respondent

Mr.Swapnil Bangur a/w Mr.Siddharth Chandrashekhar i/b Mr.Siddharth Chandrashekhar for Appellant.
Mr.Darius Shroff, Senior Advocate a/w Mr.Jas Sanghavi i/b PDS Legal, for Respondent.

CORAM : K.R.SHRIRAM, J.
M. S. KARNIK, J.

DATE: 17th SEPTEMBER 2021

ORAL JUDGMENT (PER K.R.SHRIRAM, J.) :

1. The question of law framed in this Appeal reads as under :

> *"Whether the order of the CESTAT setting aside penalty of Rs.65,00,000/- imposed of Mr.Sushil Raika Director of*

> *Indo Green Textiles Pvt.Ltd. (now known as Usha Fashions Pvt.Ltd.) under the provisions of Rule 26 of the Central Excise (No.2) Rule 2001 / Central Excise Rules 2002 read with Rule 209A of the Central Excise Rules 1944 was based on no evidence or partly relevant or partly irrelevant evidence and is otherwise perverse and arbitrary?"*

2. In view of our conclusions arrived at in the connected Appeal being Central Excise Appeal No. 104 of 2008, the answer to the above question of law also is in affirmative.

3. Appeal is dismissed.

(M.S. KARNIK, J.) **(K.R.SHRIRAM, J.)**