

Date - 18/11/20

D.P. 392226 - 200 r/.

राजस्थान उच्च न्यायालय पीठ, जयपुर

Certified Copy of Order Dated..... 5/21/20

**IN THE HIGH COURT OF JUDICATURE FOR  
RAJASTHAN AT JAIPUR BENCH, JAIPUR**

D.B. CENTRAL EXCISE APPEAL NO. 8 /2020

3508

18/11/20

**SHRI SHRIVATS RATHI** S/o Shri Arun Rathi aged about 37 years Suspended Director, Rathi TMT Saria Pvt. Ltd., SP 71-72, RIICO Industrial Area, Khushera Bhiwadi, Distt. Alwar 301019, through the authorized signatory Sh. Akhilesh Kumar Jha

....Appellant

**Versus**

Commissioner of Central Goods & Services Tax and Central Excise, Alwar, 'A' Block, Surya Nagar, Alwar, Rajasthan 301019

....Respondent

D.B. CENTRAL EXCISE APPEAL UNDER SECTION 35G OF THE CENTRAL EXCISE ACT, 1944 AGAINST THE FINAL ORDER DATED 15.07.2019 RECEIVED ON 23.07.2019 PASSED BY HON'BLE SHRI JUSTICE DILIP GUPTA (PRESIDENT) AND HON'BLE SHRI C.L. MAHAR, MEMBER (TECHNICAL) OF CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI IN EXCISE APPEAL NO. 52301 OF 2018 AND FINAL ORDER NO.50920-50921/2019-EX|DB|.

**GAUTAM RAJ JAIN**  
OATH COMMISSIONER  
RAJASTHAN HIGH COURT BENCH  
JAIPUR



**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
BENCH AT JAIPUR**

D.B. Central/excise Appeal No. 8/2020

Shri Shrivats Rathi S/o Shri Arun Rathi

----Appellant

Versus

Commissioner Of Central Goods And Service Tax And Central Excise

----Respondent

Connected With

D.B. Central/excise Appeal No. 6/2020

Commissioner Of Central Goods And Service Tax

----Appellant

Versus

M/s Rathi Tmt Saria Pvt. Ltd.

----Respondent

For Appellant(s) : Ms. Mahi Yadav with  
Mr. Niraj Kumar Yadav

For Respondent(s) : Mr. Kinshuk Jain

**HON'BLE MR. JUSTICE AVNEESH JHINGAN  
HON'BLE MR. JUSTICE PRAMIL KUMAR MATHUR  
Order**

05/02/2025

1. *Admitted.*
2. Following substantial questions of law are formulated:
  - "1. Whether the Ld. CESTAT is correct in facts as well as in law in confirming the demand merely based in the alleged measurement done by the department in the absence of any specific methodology provided under the Central Excise Act or in the rules framed thereunder?
  2. Whether in the facts and circumstances of the case, the penalty under Rules 26(1) of the Central Excise Rules, 2002 could have been imposed or in any case, the tribunal was justified in reducing the quantum of penalty.?"
3. Put up on 10.03.2025 for final hearing.

(PRAMIL KUMAR MATHUR),J

(AVNEESH JHINGAN),J

CHANDAN/Arun/41-42