Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 73 of 2012

[Arising out of OIO No. 9/VDR-II/GAIL/D.WAGR-IV.ADJ/COMMR/2011-12 passed by Commissioner of Central Excise, Customs and Service Tax-Vadodara]

M/s Gail (india) Ltd. **........Appellant**
GIDC Industrial Estate, Waghodia
391760, Dist. Vadodara, Gujarat

VERSUS

C.C.E. & S.T., Vadodara-ii **.......Respondent**
1st Floor, Room No. 101, New Central Excise Build.
Vadodara-390023

APPEARANCE:

Sh. Rahul Gajera (Advocate) for the Appellant
Sh. K. Kinariwala, Authorised Representative for the respondent

CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. RAJU, MEMBER (TECHNICAL)

Final Order No. A/ 11113 /2019

DATE OF HEARING: 05.07.2019
DATE OF DECISION: 05.07.2019

RAMESH NAIR

The issue involved is that whether the Mixed Fuel Oil manufactured by the appellant is classifiable under 2710 1119 as claimed by the department or under 2710 1990 as claimed by the appellant.

2. Sh. Rahul Gajera, Ld. Counsel appearing on behalf of the appellant submits that the issue is no longer res-integra as in the appellant's own case the same issue has been decided by this Tribunal in following judgments:

- M/s Gail (India) Ltd. Order No. A/10013-10016/2019 dated 02.01.19.
- M/s Gail (India) Ltd. Order No. A/10442/2019 dated 27.02.2019.

3. Sh. K. J. Kinariwala, Ld. Assistant Commissioner (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.

4. We have heard both the sides and perused the records. The issue that whether the Mixed fuel oil manufactured by the appellant M/s Gail India Ltd. is classifiable under 2710 1119 or 2710 1990 has been

settled by this Tribunal in the appellant's own case as cited above in their favour. Therefore, the issue is no longer under dispute. Accordingly, the impugned order is set aside, appeal is allowed.

(Dictated & Pronounced in the open court)

Ramesh Nair
Member (Technical)

(Raju)
Member (Technical)

Neha