

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Zonal Bench, Ahmedabad

Appeal No. E/12080/2018-SM

(Arising out of OIA No. BHV-EXCUS-000-APP-208-2017-18 dated 21/03/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

C.C.E. & S.T., Bhavnagar - **Applicant**

Vs.

Lucky Steel Industries - **Respondent**

Represented by:

For the applicant : Shri Amit Kr. Mishra, Asst. Commr. (AR)
For the respondent : Shri Sarju Mehta, Advocate

CORAM:

Hon'ble Mr. Raju, Member (Technical)

Date of Hearing/Decision: 28/12/2018

ORDER NO. **A/12992 / 2018**

Per: Raju

The issue involved in the instant case is identical to the issue decided in the case reported vide order no. A/13414-13422/2017 dated 13.11.2017. In the said decision, the benefit of refund was extended to the appellants for the period prior to 01.08.1997. In the instant case, in identical circumstances, the Commissioner (A) has extended the benefit relying on the said decision. The Revenue has filed this appeal against the order of the Commissioner (A) on the ground that the Revenue has challenged the decision of Tribunal order no. A/13414-13422/2017 dated 13.11.2017 in the case of Jain Steels before the Hon'ble High Court of Gujarat. Ld. AR concedes that the appeal filed before the High Court stands withdrawn although, on the grounds of monetary limits prescribed by the new litigation policy of the CBEC. In these circumstances, the grounds on which the appeal has been

filed do not exist anymore. Consequently, following the Tribunal's order dated 13/11/2017 in the case of Jain Steels and Ors., the appeal of the Revenue is dismissed.

(Dictated and pronounced in the open Court)

(Raju)
Member (Technical)

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