

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

REGIONAL BENCH- COURT NO.3

Excise Appeal No.12857 of 2019

(Arising out of OIA-VAD-EXCUS-001-APP-175-2019-20 dated 28/06/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I)

SCHAEFFLER INDIA LIMITED

.....Appellant

176, C.P. Patel Finance, J.C.Patel Estate, Bharat Baug, N.H.No.8, Nr.Ranoli Crossing,
Dashrath, Vadodara, Vadodara, Gujarat

VERSUS

C.C.E. & S.T.-Vadodara-I

.....Respondent

1ST FLOOR...CENTRAL EXCISE BUILDING,
Race Course Circle, Vadodara, Gujarat -390007

APPEARANCE:

None appeared for the Appellant

Shri J.A Patel, Superintendent x(Authorized Representative) for the Respondent

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

Final Order No . A/ 11099 /2022

DATE OF HEARING: 08.08.2022

DATE OF DECISION: 07.09.2022

RAJU

This appeal has been filed by Schaeffler India Limited. The SCN in the instant case was issued to the period subsequent to the period covered by the SCN F No DGCEI/AZU/36-81/2016-17 dated 06.01.2017. The issue in both the cases are identical. The proceedings initiated vide SCN dated 06.01.2017 have been finalized vide order no. A/ 11091 -11092/2022 dated 05.09.2022, Allowing the appeal of the appellant setting aside the proceedings initiated by the aforesaid SCN. Since in the instant case the dispute involved is identical and only covers the period subsequent to the aforesaid SCN dated 06.01.2017, relying on the order No A/ 11091 -11092/2022 dated 05.09.2022 the appeal is allowed.

(Pronounced in the open court on 07.09.2022)

**RAMESH NAIR
MEMBER(JUDICIAL)**

**RAJU
MEMBER (TECHNICAL)**