IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL Nos. E/55894-55896, 54248, 54250, 54252, 54254, 54256, 54264/2014-EX[DB]

(Arising out of Order-in-Appeal No.GZB-EXCUS-000-APP-219 to 227-13-14 dated 29/01/2014 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Ghaziabad)

M/s Jagan Nath Dalip Singh,
(In Appeal Nos.55894-55896/2014)

Shri Gulab Singh Partner &
(In Appeal Nos.54248, 54252, 54254/2014)

Shri Arun Kumar Partner
(In Appeal Nos.54250, 54256, 54264/2014) **Appellants**

Vs.

Commissioner of Central Excise &

Service Tax, Ghaziabad **Respondents**

Appearance:

Decided on Merits for Appellant
Shri Pawan Kumar Singh (Supdt.) AR for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing	:	18/06/2018
Date of Decision	:	18/06/2018

FINAL ORDER NOs. -71135-71143/2018

Per: Archana Wadhwa

All the appeals are being disposed of by a common order as the issue involved on them is identical.

2. M/s Jagan Nath Dalip Singh is engaged in the manufacture of 'Branded Chewing Tobacco' under the brand name of "MOR CHHAP" falling under Chapter 24 of the First Schedule to the Central Excise Tariff Act. The dispute in the present appeals relates to as to whether the appellants final packed product is required to be assessed to duty under Section 4A of the Central Excise Act or the same would attract duty in terms of Section 4. Demand stand raised and confirmed against the appellants along with imposition of penalty on various appellants by holding that the appellant's final product would attract the provisions of Section 4A and not Section 4 of Central Excise Act.

3. We find that the issue now stand decided in the appellants own case reported as Jagan Nath Dalip Singh and Others Vs. Commissioner (Appeals), Central Excise, Ghaziabad, Final Order Nos.70639-70641/2017 dated 06/03/2017 laying down that the goods manufactured by the appellants are entitled to assessment of duty under the provisions of Section 4 of Central Excise Act in respect of retail packages in question. Inasmuch as the issue stand decided, we set

aside the present impugned orders also and allow all the appeals, with consequential relief to the appellants.

(Dictated & Pronounced in Court)

Sd/-	**Sd/-**
(Anil G. Shakkarwar)	**(Archana Wadhwa)**
Member (Technical)	**Member (Judicial)**

Lks