

APPEAL Nos.E/893 & 894/2011-EX[DB]

Commissioner of Customs & Central Excise, Kanpur Appellant

Shri V.K. Brothers &

Respondents

CORAM:

Date of Hearing : 15/01/2018
Date of Decision : 15/01/2018

Aggrieved by passing of the impugned Orders-in-Appeal Nos.19-22-CE/APPL/KNP/2011 dated 28/01/2011 passed by Commissioner of Central Excise & Customs (Appeals), Kanpur Revenue is in appeal, wherein the learned Commissioner (Appeals) has set aside the Order-in-Original dated 20.07.2010 & 17.01.2011 by holding that items like

aluminum joints & pipes and iron accessories supplied with the tent extendable were parts and components of tent meriting classification under chapter 630600/63062100 and therefore, eligible for exemption under Notification No.29/2004 for reduced rate of duty of 4%.

2. The learned A.R. for revenue has presented the grounds of appeal.

3. The learned Counsels for respondents has submitted that the issue is no more res-integra in view of the Final Order dated 11.01.2017 passed in the case of Commissioner of Central Excise, Lucknow Vs A.R. Polymers Pvt. Ltd. reported at 2017 (349) ELT 645 (Tri.-All.)

4. We have carefully gone through the grounds of appeal and record of the case and find that the grounds are a repetition of show cause notice. Further, we find that the learned Commissioner (Appeals) has held that aluminum pipes and poles and other iron materials being cleared along with the tent were parts and components of tent and therefore they qualify for availing reduce rate of duty under Notification No. 29/2004-CE. We also find that the learned Commissioner (Appeals) have held that the related show cause notice was time barred. Further, we find that revenue has not challenged the time bar aspect in the appeal. We further find that the issue is no more res-integra in view of the decision of this

Tribunal in the case of Commissioner of Central Excise Vs A.R. Polymers Pvt. Ltd. (supra). Therefore, we do not find any merits in the appeals filed by revenue.

5. Accordingly, appeals of revenue are rejected.

(Dictated in Court)

(Ashok Jindal)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

akp