

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

APPEAL No.E/70082,70083/2018-EX[DB]

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-1309-1310-17-18 dated 17/10/2017 passed by Commissioner (Appeals), Central Tax, Commissionerate)

Principal Commissioner of Central Tax, Noida

Appellant

Vs.

M/s Garg Industries,
(In Appeal No.E/70082/2018-EX[DB])
Shri B.M. Garg
(In Appeal No.E/70083/2018-EX[DB])

Respondents

Appearance:

Shri Mohd. Altaf, Assistant Commissioner (AR), for Appellant
Shri Jitin Singhal (Adv.) & Shri Pravesh Bahuguna (Adv.) for Respondent

CORAM:

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

Date of Hearing/ Decision : 22/02/2019

FINAL ORDER NO..70378-70379/2019

Per: Archana Wadhwa



Being aggrieved with the order passed by Commissioner (Appeals), Revenue has filed the present two appeals.

2. We have heard both the sides. We note that the issue stands decided in the same assessee's case by the earlier orders of the Tribunal being order dated 09.04.2015 which stands upheld by Hon'ble Allahabad

High Court reported as 2015 (11) TMI 1754- Allahabad High Court in the case of Commissioner of Central Excise, Noida V/s M/s Garg Industries.

2. The Revenue in the memo of appeal has not advanced any argument on the applicability of the said decision. However, the appeals stand filed by raising the grounds which were originally disclosed in the show cause notice. In the absence of any dispute that the issue stands decided by the said decisions of the Tribunal as upheld by Allahabad High Court, no infirmity can be found in the orders of the Commissioner (Appeals), who has followed the said decision. Accordingly, we uphold the said impugned order and reject both the appeals filed by the Revenue.

(Pronounced & Dictated in Court)

-Sd/-

(Anil G. Shakkarwar)
Member (Technical)

-Sd/-

(Archana Wadhwa)
Member (Judicial)

Nihal

Certified True Copy
15/03/19
सहायक पंजीकार / Asslt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम.जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001