

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

APPEAL Nos. E/3491-3492/2012-EX[DB]

(Arising out of Order-in-Original No. M P (Dem.-74/2010 & 03/2011) 18 & 19 of 2012 dated 17/07/2012 passed by Commissioner of Central Excise & Service Tax, Allahabad)

M/s Chief Controller of Govt. Opium &

Alkaloid Factories

Appellants

Vs.

Commissioner of Central Excise &

Service Tax, Allahabad

Respondents

Appearance:

Absent on call

Shri Pawan Kumar Singh (Supdt.) AR

for Appellant

for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 22/05/2018

Date of Decision : 22/05/2018

FINAL ORDER NOS. – 70950-70951/2018

Per: Archana Wadhwa

On matter being called, neither anybody appeared nor is there any adjournment request in spite of notice of hearing having been sent to them well in advance. Accordingly, we have gone through the impugned order and have heard the learned A.R.

2. Shri Pawan Kumar Singh learned A.R. brings to our notice an earlier order of the Tribunal in the same

assessee case reported as 2017 (357) E.L.T. 321 (Tri.-Del.), wherein the disputed issue of Nascopine and Papaverine manufactured by the appellant as non narcotics drugs were held to be excisable and was decided in favour of Revenue. However, the Tribunal observed that extended period will not be available to the Revenue as the entire facts were in the knowledge of the Department. Accordingly, for confirmation of duty falling within the limitation period, the matter was remanded for re-quantification.

3. By adopting precedent order of the Tribunal in the same assessee case, we answer the disputed issue of Nascopine and Papaverine being excisable and liable to duty of excise in favour of the Revenue but inasmuch as the extended period stand invoked in the present appeals also, we remand the matter to the Original Adjudicating Authority for doing the needful in terms of the observation made by the Tribunal in the earlier order. Both the appeals are disposed of accordingly.

(Dictated & Pronounced in Court)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Lks