

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

**ST/Stay/70062/2018
ST/70073/2018-CU[DB]**

(Arising out of Order-in-Appeal No.143/ST/Alld/2017 dated 22.09.2017 passed by Commr.(Appeals) CGST & Central Excise Appeal Commissionerate, Allahabad.)

Commissioiner of Central GST & Central Excise, Allahabad
...APPELLANT(S)

VERSUS

Padma Enterprises

RESPONDENT (S)

APPEARANCE

Shri Mohd. Altaf (Asstt. Commr.) (AR) for the Revenue
Shri S.P.Ojha (Consultant) for the Revenue

CORAM:

MRS. ARCHANA WADHWA, HON'BLE MEMBER(JUDICIAL)
SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

DATE OF HEARING/DATE OF DECISION : 05.07.2018

FINAL ORDER NO.71356/2018

Per ANIL G. SHAKKARWAR :

The present appeal is filed by Revenue. Revenue has also filed application with a request to stay the operation of impugned Order-in-Appeal. After rejecting the stay application for the reason that the issue is already settled we take up the main appeal for decision.

2. After hearing both sides and on perusal of impugned order we find that the Id.Commissioner(Appeals) has decided the appeal before him relying on the final order passed by this Tribunal in the case of

Commissioner of Customs, C.Ex., & S.T., Allahabad v. Ganesh Yadav [2017 (6) G.S.T.L. 428 (Tri.-All.)]. Revenue has filed the present appeal on the ground that it intends to challenge the said order passed by this Tribunal before Hon'ble High Court of Allahabad. Neither Revenue has shown us that they have filed appeal before the Hon'ble High Court of Allahabad nor there is any stay on the operation of the said order passed by this Tribunal from any higher judicial authorities. We, therefore, do not find any merit in the appeal filed by Revenue. Appeal filed by Revenue is rejected. Stay Petition also gets disposed of.

(Dictated and pronounced in the open Court.)

SD/
(ARCHANA WADHWA)
MEMBER (JUDICIAL)

SD/
(ANIL G. SHAKKARWAR)
MEMBER(TECHNICAL)

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