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

E/833/2010-EX[DB], E/834/2010-EX[DB]

(Arising out of Order-in-Appeal No.20-21-CE/MRT-II/210 dated 29.01.2010 passed by Commissioner(Appeals) of Customs & Central Excise, Meerut-II.)

M/s. Century Laminating Co.Ltd.

…APPELLANT(S)

VERSUS

Commissioner of Central Excise & Service Tax, Meerut-II

RESPONDENT (S)

APPEARANCE

Shri S.Sunil (Advocate) for the Appellant (s)
Shri Mohd. Altaf (Asstt.Commr.) (A.R.) 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 19.07.2018

FINAL ORDER NO.71563-71564/2018

Per Mrs.Archana Wadhwa :

The issue involved in both the appeals is as to whether the appellant, who is engaged in the manufacture of laminated sheets, is entitled to deductions of transportation cost from the place of removal till the place of delivery at the buyers premises.

2. Both sides agree that the issue stands decided in their own case for the earlier period vide Final Order No.71321/2017 dated 07.09.2017 holding that such deductions are permissible and the matters stands

remanded for re-determining the Central Excise duty by re-determining assessable value in terms of law declared by the Tribunal.

3. By following the said orders we set aside the impugned orders and allow the appeal by way of remand to the original adjudicating authority to re-calculate the duty in terms of the earlier decision of the Tribunal in the same assessee's case.

(Dictated and pronounced in the open Court.)

SD/	SD/
(ANIL G. SHAKKARWAR)	**(ARCHANA WADHWA)**
MEMBER(TECHNICAL)	**MEMBER (JUDICIAL)**

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