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

APPEAL No. E/2422/2011-EX[DB]

(Arising out of Order-in-Appeal No. 114-CE/GZB/2011-12 dated 21/06/2011 passed by Commissioner of Central Excise, Customs & Service Tax (Appeals), Ghaziabad)

Modi Gas & Chemicals **Appellant**

Vs.

Commissioner, Central Excise, Ghaziabad **Respondent**

Appearance:

Decided on Merit for Appellant
Shri Mohd Altaf (Asstt. Commr.) AR for Respondent

CORAM:

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

Date of Hearing : 20/07/2018
Date of Decision : 20/07/2018

FINAL ORDER NO. **71708 / 2018**

Per: Archana Wadhwa

The appellants have filed written submissions relying upon the earlier decision of the Tribunal in their own case vide which the disputed issue was decided in favour of the assessee.

2. On going through the impugned order we note that the issue required to be decided is as to whether packaging material supplied by the buyers is includable in the

assessable value of the Dissolved Acetylene Gas being manufactured by the appellant. Tribunal in its earlier order in the same assessee's case being Final Order No. 70782/2017 dated 04.08.2017, by relying upon the precedent decisions, has held that the said cost of the packing material is not a part of the assessable value.

3. By following the said decision we set aside the impugned order and allow the appeal with consequential relief to the appellant, if any.

(Dictated and pronounced in Court)

Sd/-	**Sd/-**
(Anil G. Shakkarwar)	**(Archana Wadhwa)**
Member (Technical)	**Member (Judicial)**

Ankit