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

APPEAL No. E/1188/2012-EX[DB]

(Arising out of Order-in-Appeal No.29-CE/MRT-II/2012 dated 31/01/2012 passed by Commissioner (Appeals), Customs & Central Excise, Meerut-II)

Commissioner of Customs & Central Excise, Meerut-II **Appellant**

Vs.

M/s Dhampur Sugar Mills Ltd. **Respondent**

Appearance:

Shri Sandeep Kumar Singh (Dy. Commr.) AR for Appellant
Shri Ashish Malhotra (Advocate) for Respondent

CORAM:

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

Date of Hearing : 31/07/2018
Date of Decision : 31/07/2018

FINAL ORDER NO. - **71761/2018**

Per: Archana Wadhwa

The sole issue involved in the present appeal of the Revenue is as to whether various iron & steel items used as inputs for fabrication of capital goods are Cenvatable or not.

2. Both the sides agree that the issue involved in the present appeal stand already decided in the earlier appeal of the Revenue against the same respondent vide

Final Order No.70185-70186/2018 dated 15/01/2018. Vide the said order, the appeal filed by the Revenue stand rejected.

3. By following the said decision of the Tribunal, we reject the present appeal also.

(Dictated & Pronounced in Court)

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

Lks