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

APPEAL No.E/310/2012-EX[DB]

(Arising out of Order-in-Original No.(Dem-17/2011) 44 of 2011 dated 31/10/2011 passed by Commissioner, Central Excise & Service Tax, Allahabad)

M/s Kanoria Chemicals & Industrial Ltd. **Appellant**

Vs.

Commissioner, Central Excise, Allahabad **Respondent**

Appearance:

Shri A.P. Mathur (Adv.) for Appellant
Shri Mohd Altaf, Assistant Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing : 02/08/2018
Date of Decision : 02/08/2018

FINAL ORDER NO.71775/2018

Per: Archana Wadhwa

After hearing both the sides and after going through the impugned order of Commissioner we note that the Adjudicating Authority has classified the assessee's product i.e. Chlorinated Paraffin Wax under Chapter Sub Heading 38 24 90, as against the appellant's claim of classification under Chapter Sub Heading 38122090. However, as both the headings attract the same rate of duty, he has dropped the demand proceedings against the assessee and as such there is neither any confirmation of demand nor interest nor any imposition of penalty vide the said impugned order.

2. Learned Advocate appearing for the appellant fairly concedes that there can be no cause of grievance by the appellant to challenge the said order of Commissioner. Further, he submits that since a different classification has been adopted by the Commissioner, than the one claimed by the assessee, the same may have some effect on the future manufacture and clearances. Further, he submits that the classification adopted by the Commissioner would not be applicable inasmuch as their ingredients are different than the one mentioned in the Board's circular, which has been followed by the Adjudicating Authority.

3. Inasmuch as there cannot be any grievance on the part of the assessee vide the said order of Commissioner which has vacated the show cause notice and has dropped the proceedings, we find no justifiable reasons to interfere in the impugned order. Accordingly, appeal is disposed of with liberty to the appellant to challenge the

classification in the subsequent proceedings as may deem fit by them.

(Pronounced & Dictated in Court)

Sd/- Sd/-

(Anil G. Shakkarwar) **(Archana Wadhwa)**

Member (Technical) **Member (Judicial)**

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