

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

APPEAL Nos. E/13-14 & 420/2009-EX[DB]

(Arising out of Order-in-Appeal No. 120-121/CE/MRT-II/08 dated 30/09/2008 (in Appeal No. E/13-14/2009) and Order-in-Appeal No. 42-CE/MRT-II/2008 dated 25.02.2008 (in Appeal No. E/420/2009) passed by Commissioner of Central Excise & Customs (Appeals), Meerut-II)

M/s Century Laminating Co. Ltd. (in Appeal No. E/13-14/2009) &

M/s Century Laminating Co. Ltd. (Now Merino Ind. Limited)

(in Appeal No. E/420/2009)

Appellant(s)

Vs.

Commissioner of Central Excise, Meerut &

Commissioner of Central Excise, Meerut-II

Respondent(s)

Appearance:

Ms Stuti Saggi (Advocate)

Shri Mohd Altaf (Asstt. Commr.) AR

for Appellant(s)

for Respondent(s)

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 10/09/2018

Date of Decision : 10/09/2018

FINAL ORDER NOs **72170-72172 / 2018**

Per: Archana Wadhwa

The issue involved in all these three 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 as also the octroi paid by them.

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. Reference also stand made to Tribunal's decision in the case of Merino Industries Ltd. vide final No.458/2010-EX dated 12.07.2010.

3. By following the said orders we set aside the impugned orders and allow all the three appeals 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 Court)

Sd/-
Anil G. Shakkarwar)
Member (Technical)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Ankit