**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**
**REGIONAL BENCH : ALLAHABAD**
**COURT No. I**
**CROSS APPLICATION NO.E/CROSS/4303/2012**
**APPEAL No.E/840/2012-EX[DB]**

(Arising out of Order-in-Original No.MP Dem-30/2010 46 of 2011 dated 25/11/2011 passed by Commissioner, Central Excise & Service Tax, Allahabad)

**Commissioner, Central Excise, Allahabad** **Appellant**

Vs.

**M/s Chandra Metals Ltd.** **Respondent**

Appearance:

Shri Mohd. Altaf, Assistant Commissioner for Appellant
Shri S.P. Ojha (Consultant), for Respondent

**CORAM:**

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

Date of Hearing/ Decision : 16/11/2018

FINAL ORDER NO. **72640 / 2018**

**Per: Archana Wadhwa**

Being aggrieved with the order passed by the Commissioner vide which he has dropped the proceedings against the respondent, Revenue has filed the present appeal. After hearing Mohammad Altaf learned A.R. appearing for the Revenue and shri S.P. Ojha, consultant appearing for the Respondent, we find that the disputed issue relates to availment of credit by the respondents on the basis of the invoices issued by one M/s V.K. Metals located in Jammu area who was enjoying the benefit of Area Based Exemption Notification No.56/2002-CE. The Revenue's entire case is based upon the investigations conducted at the end of M/s V.K. Metals leading to the allegation that the said M/s V.K. Metals was actually not manufacturing the copper ingots and the same were being cleared by them under the cover of bogus invoices, on the basis of which the present respondent was availing the credit.

2. It is seen that proceedings were also initiated against M/s V.K. Metals confirming the denial of the benefit of notification to them and seeking to confirm the demand against them. The said proceedings which resulted in passing of an Order-In-Original, came before the Tribunal and vide its Final Order No.51982-51997/2018 dated 23.05.2018, the same were dropped by observing that M/s V.K. Metals had duly manufactured Copper Ingots and cleared the same to various recipient. The Tribunal, further, observed that there is ample evidence on record that **all** the recipients of Copper Ingots had duly received the same in their respective units and utilized the same in the manufacture of finished goods. Inasmuch as in the present appellant is also a recipient of the copper ingots from M/s V.K. Metals, the above order of the Tribunal in

the case of M/s V.K. Metals and others fully applies to them. As such we find no reasons to interfere in the impugned order of the Adjudicating Authority. The Revenue's appeal is accordingly rejected. Cross Objection which are nothing but written statements, also gets disposed of.

(Pronounced & Dictated in Court)

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

Sd/-
**(Archana Wadhwa)**
**Member (Judicial)**

*Nihal*