

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

| Sl. No. | Appeal No. | Appellant | Respondent | Order-in-Appeal No. |
|---------|---------------------|---------------------|------------------------|---|
| 1. | E/58296/2013-EX[DB] | CCE & ST, Ghaziabad | M/s.Bhushan Steel Ltd. | 35-44-CE/GZB/2013 dt.28.02.2013 passed by Commr.(Appeals), Customs, Central Excise & Service Tax, Ghaziabad. |
| 2. | E/58297/2013-EX[DB] | -do- | -do- | -do- |
| 3. | E/58298/2013-EX[DB] | -do- | -do- | -do- |
| 4. | E/58299/2013-EX[DB] | -do- | -do- | -do- |
| 5. | E/58300/2013-EX[DB] | -do- | -do- | -do- |
| 6. | E/60350/2013-EX[DB] | -do- | -do- | 91-94-CE/GZB/2013 dt.31.05.2013 passed by Commr.(Appeals), Customs, Central Excise & Service Tax, Ghaziabad. |
| 7. | E/60352/2013-EX[DB] | -do- | -do- | -do- |
| 8. | E/60354/2013-EX[DB] | -do- | -do- | -do- |
| 9. | E/60356/2013-EX[DB] | -do- | -do- | -do- |
| 10. | E/50055/2014 | -DO- | -do- | 145 to 148-CE/GZB/2013 dt.26.09.2013 passed by Commr.(Appeals), Customs, Central Excise & Service Tax, Ghaziabad. |
| 11. | E/50056/2014 | -DO- | -do- | -do- |
| 12. | E/50057/2014 | -DO- | -do- | -do- |
| 13. | E/50058/2014 | -DO- | -do- | -do- |

Commissioner of Central Excise & Service Tax, Ghaziabad
...APPELLANT(S)

VERSUS

M/s.Bhushan Steel Ltd.

RESPONDENT (S)

APPEARANCE

Shri Mohd. Altaf (Asstt.Commr.) (A.R.) for the Revenue
Absent for the Respondent

CORAM:

MRS. ARCHANA WADHWA, HON'BLE MEMBER(JUDICIAL)
SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

DATE OF HEARING/DATE OF DECISION : 04.12.2018

FINAL ORDER NO.72750-72762/2018

Per Mrs.Archana Wadhwa :

All the appeals filed by the Revenue are being disposed of by a common order as the issue involved in all of them is same.

2. After hearing the learned A.R. for the Revenue, we find that respondents were clearing their final product from their factory as also from their depots. The duty was first being paid at the factory gate value and on the subsequent sale from the depots, sometimes discounts were being offered, thus leading to some refunds to the assessee.

3. The said refund claim was originally rejected by the original adjudicating authority, but Commissioner(Appeals) has allowed the same and remanded the matter for quantification and verification of unjust enrichment angle. Hence the present appeals by the Revenue.

4. Learned A.R. for the Revenue fairly brings to our notice an earlier decision of the Tribunal in the same assessee's case vide which the appeals filed by the Revenue were rejected. The same stands reported as Commissioner of Central Excise, Ghaziabad v. Bhushan Steel Ltd. [2015 (319) ELT 347 (Tri.Del.)]. It stands held in the said order that the Revenue's appeal lacks merit and as regards unjust enrichment, the matter already stands remanded by the Commissioner(Appeals) for

verification. The said order of the Tribunal stands confirmed by the Hon'ble Allahabad High Court, when the appeal filed by the Revenue was rejected reported as CCE & ST, Ghaziabad v. Bhushan Steel Ltd. [2016 (340) ELT 140 (All.)].

5. Inasmuch as the issue stands decided, we note that the issue stands decided by the above referred decision, the present appeals are required to be rejected. We order accordingly.

(Dictated and pronounced in the open Court.)

SD/
(ANIL G. SHAKKARWAR)
MEMBER(TECHNICAL)

SD/
(ARCHANA WADHWA)
MEMBER (JUDICIAL)

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