

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

APPEAL No. E/70887/2018-EX[DB]

(Arising out of Order-in-Appeal No.27-GBN-EXST-APP-17-18/1660 dated 09/04/2018 passed by Commissioner (Appeals) of Central Tax GST & Central Excise, Noida)

M/s Advance Steel Tubes Ltd.

Appellant

Vs.

Commissioner of CGST, Ghaziabad

Respondent

Appearance:

Shri Rajesh Chhibber (Advocate)
Shri Shiv Pratap Singh (Dy. Commr.) AR

for Appellant
for Respondent

CORAM:

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

Date of Hearing : 07/12/2018
Date of Decision : 07/12/2018

FINAL ORDER NO. - **72820/2018**

Per: Archana Wadhwa

After hearing both the sides, we find that the appellant was engaged in the manufacture of Black & Galvanized Tubes and Structures, during the course of manufacture of which Zinc Dross/Ash came into existence. The dispute in the present appeal relates to the excisability of the said Zinc Dross/Ash.

2. Both the sides agree that issue is no more *res integra* and stands settled by the Hon'ble Bombay High Court decision in the case of Hindalco Industries Ltd. vs. Union of India 2015 (315) E.L.T. 10 (Bombay) as also by the Board Circular No.1027/15/2016-CX dated 25/04/2016. This Bench of the Tribunal in the case of Jindal Pipes Ltd. vs. CCE, Meerut-II 2018 (360) E.L.T. 104 (Tri.-All.) by following the said Circular of the Board has held that Zinc Dross/Ash arising as a byproduct or waste, during manufacture/galvanization of MS Tubes and Pipes are not chargeable of duty of excise.

3. Inasmuch as the issue stands decided in favour of the assessee, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Pronounced in Court)

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

Sd/-
(Archana Wadhwa)
Member (Judicial)

Lks