

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

APPEAL No.E/70090/2015-EX[DB]

(Arising out of Order-in-Appeal No.326-CE/APPL-LKO/LKO/2015 dated 20/08/2015 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Lucknow)

M/s Simla Special Flavour, Unit-II

...Appellant

Vs.

**Commissioner (Appeals), Central Excise, Customs & Service Tax,
Lucknow**

...Respondent

Appearance:

Shri S.K. Pandey, (Adv.)

...for Appellant

Shri Gyanendra Kumar Tripathi, Assistant Commissioner (AR),

...for Respondent

CORAM:

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

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

Date of Hearing/ Decision : 10/12/2018

FINAL ORDER NO.72890 / 2018

Per: Anil G. Shakkarwar,

After hearing both the sides duly represented by learned Advocate Shri S.K. Pandey on behalf of the appellants and Shri Gyanendra Kumar Tripathi, learned Assistant Commissioner for the Revenue, we note that in the impugned order learned Commissioner (Appeals) has decided the goods manufactured by the appellants as 'Jarda Scented Tobacco'. We also note that through declaration dated 01.03.2015 filed by the appellant as required by Rule 6 of Chewing Tobacco

and Un-manufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules 2010, appellants declared such goods to be Jarda Scented Tobacco. The learned Commissioner (Appeal)'s decision about the classification of the said goods has confirmed the contention of the appellants which was filed through the said declaration dated 01.03.2015. We, therefore, hold that the appeal filed by the appellant against the impugned order is in-fructuous, the same is dismissed as in-fructuous as there can be no cause of grievance on the part of the appellants.

(Pronounced & Dictated in Court)

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

Sd/-
(Archana Wadhwa)
Member (Judicial)

Nihal