

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

APPEAL No.E/53434/2014-EX[DB]

(Arising out of Order-in-Original No. 37/Commissioner/M.II/2013-14 dated 28/02/2014 passed by Commissioner of Central Excise & Customs, Meerut-II)

Commissioner of Central Excise & S.T., Meerut-II

Appellant

Vs.

M/s Hmt Ltd.

Respondent

Appearance:

Shri Sandeep Kumar Singh, Deputy Commissioner (AR)
Absent,

for Appellant
for Respondent

CORAM:

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

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

Date of Hearing : 31/01/2019
Date of Decision : 31/01/2019

FINAL ORDER NO-70218/2019

Per: Archana Wadhwa

Revenue is in appeal against Order-in-Original No. 37/Commissioner/M.II/2013-14 dated 28/02/2014 in respect of that part of the impugned order, vide which the Original Adjudicating Authority has dropped the demand prior to 11.05.2007.

2. It is seen that vide the same impugned order Commissioner has confirmed the demand subsequent to the

said period, the same was challenged by the revenue and Tribunal vide its Final Order No.72329/2018 dated 27/09/2018 has already set aside the same impugned order and has allowed the assessee's appeal.

3. In view of the above, revenue's appeal has become infructuous and the same is accordingly dismissed.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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