

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

APPEAL No. E/199/2011-EX[DB]

(Arising out of Order-in-Appeal No. 213/CE/GZB/2010 dated 30/09/2010 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Meerut-I)

Commissioner of Customs, Central Excise & Service Tax, Ghaziabad
Appellant

Vs.

M/s Bhushan Steel Limited
(Formerly M/s Bhushan Steel & Strips Limited)

Respondent

Appearance:

Shri Shiv Pratap Singh, Deputy Commissioner (AR)

for Appellant

Shri Rajesh Chhibber, Advocate,

for Respondent

CORAM:

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

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

Date of Hearing & Date of Decision : 27/02/2019

FINAL ORDER NO. **70402/2019**

Per: Archana Wadhwa

Inasmuch as, no demand of duty is involved in the present appeal filed by Revenue, we are of the view that the same is required to be dismissed under litigation policy vide Instructions dated 11-07-2018 issued by the C.B.E. & C. in exercise of the powers conferred by Section 35R of the Central Excise Act, 1944.

2. We also note that the same impugned order was appealed against by the respondents and their appeal stands

remanded. As such, the impugned order of Commissioner (Appeals) has merged with the order of the Tribunal being Final Order No. 72846-72850/2018 dated 11/12/2018 as such, nothing survives in the present appeal of the Revenue.

3. In view of the foregoing, the Revenue's appeal is dismissed.

(Dictated in Court)

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

Sd/-
(Archana Wadhwa)
Member (Judicial)

Ansari