# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

**Excise Appeal Nos.70184-70188 of 2017-EX[DB]**

(Arising out of Order-in-Appeal No. 734-738/APPL-LKO/LKO/2016 dated 22/11/2016 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Lucknow)

**M/s R.M. Polypack (P) Ltd.,** .....**Appellant**

(Ganeshpur, Tarna, Varanasi-221003)

*VERSUS*

**Commissioner of Central Excise & S.T.,** ....**Respondent**

(Allahabad)

**WITH**

**i-iv)** **Excise Appeal No.70185-70188 of 2017**
**(R.M. Polypack (P) Ltd.)** (Appellant in all appeals)

**APPEARANCE:**

Ms Stuti Saggi, Advocate for the Appellant
Shri Pawan Kumar Singh, Superintendent Authorised Representative for the Respondent

**CORAM:**

**HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)**
**HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 70870-70874 / 2019**

Date of Hearing : 11/04/2019
Date of Decision : 11/04/2019

**PER: ARCHANA WADHWA**

The dispute in all the appeals, which are being disposed of by a common order relates to classification of printing laminated plastic films. The appellants have claimed the classification of the same under Chapter

Heading No.4911 of the Central Excise Tariff Act, 1985 attracting nil rate of duty. Revenue has classified the same under heading no.3923 and have accordingly confirmed the demands.

2. Both sides agree that the issue stands decided in the same assessee's case for the earlier period reported as M/s R.M. Polypack Pvt. Ltd. Vs Commissioner of Central Excise, Allahabad vide Final Order No.72328/2018 dated 27.09.2018 holding that printing laminated plastic films are properly classifiable under Chapter 4911 and will attract NIL rate of duty w.e.f. 10.05.2008.

3. By following the above order in appellants own case for the earlier period, we set aside the impugned order and allow all the appeals with consequential relief to the appellants.

(Dictated and pronounced in open court)

**(Archana Wadhwa)**
**Member (Judicial)**

**(Anil G. Shakkarwar)**
**Member (Technical)**

*akp*