CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Excise Misc. Application No. 70264 of 2018
In
Excise Appeal No.70774 of 2018-EX[DB]

(Arising out of Order-in-Appeal No. NOI-EXCUS-002-APP-1765-66-17-18 dated 28/02/2018 passed by Commissioner (Appeals) Central Goods & Service Tax, Noida)

M/s Metenere Ltd. **.....Appellant**

(Earlier known as Met Trade (I) Ltd.)

VERSUS

Commissioner of Central Excise **....Respondent**

(Ghaziabad)

APPEARANCE:

Shri Gyanendra Tripathi, Advocate, for the Appellant
Shri Mohd. Altaf (Asstt. Commr.), Authorised Representative for the Respondent

CORAM:

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

FINAL ORDER NO. – 70950/2019

Date of Hearing : 26.04.2019
Date of Decision : 26.04.2019

PER: ARCHANA WADHWA

After allowing early hearing application, we proceed to decide the disputed issue inasmuch as the same stands covered in the assessee's own case by the precedent order of the Tribunal.

2. The issue relates to the excisability of plastic waste recovered from breaking of old rejected batteries. Though the

issue stands covered in the appellant's own case for the earlier order vide Final Order No.58180/2013 dated 09.10.2013, the Lower Authorities have not followed the said order on the ground that subsequently with the amendment in the provisions of Section 2(d) of Central Excise Act, 1994 the ratio of the said decision would not be applicable.

3. However, we find that even after the amendment of Section 2(d) of the Central Excise Act the issue stands decided in favour of the assessee's own case vide Final Order No.54018/2014 dated 13.10.2014. By following the said order, we set aside the impugned order and allow the appeal with consequential relief to the appellant. Miscellaneous application for early hearing also stands disposed of.

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

Ansari