CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
<u>ALLAHABAD</u>

REGIONAL BENCH – COURT NO.I

Central Excise Appeal No.70355 of 2017

(Arising out of Order-in-Appeal No.HPU/EXCUS/000/APPL-I/326/2016-17 dated 10/02/2017 passed by Commissioner (Appeals-I), Central Excise, Meerut)

M/s Hindustan Coca-Cola Beverages Pvt. Ltd. .....Appellant

Najibabad

VERSUS

Commissioner (Appeals), Central Excise, Hapur

.....Respondent

(Meerut-II)

<u>APPEARANCE:</u>

Shri Nishant Mishra, Advocate for Appellant
Shri Gyanendra Kumar Tripathi, Authorized Representative for Respondent

CORAM :
Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)
Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

DATE OF HEARING :25 June, 2019
DATE OF DECISION :25 June, 2019

FINAL ORDER NO. **71197 / 2019**

ARCHANA WADHWA

The short issue involved in the present appeal is as to whether the 'Nimbooz Masala Soda' (hereinafter referred to as 'NMS') manufactured by the appellant would be classifiable under Chapter Heading 22029020 as claimed by the appellant or 22021020, as held by Lower Authorities .

2. Both sides agree that the issue now stands decided by the Larger Bench decision in the case of M/s Brindavan Beverages Private Limited & others vide their decision dated

30 April, 2019 laying down that the product in question is properly falling under the Tariff heading No.22029020.

3. In terms of the above Larger Bench Decision, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

nihal