CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Excise Appeal No. 70675 of 2018

(Arising out of Order-in-Appeal No.35/GBN/EXST/APP/17-18/2008 dated 25/04/2018 passed by Commissioner (Appeals) of Central Tax, GST & Central Excise, Noida)

M/s. Tomar Engineering Works **.....Appellant**

(C-42-44, Sector B-2, UPSIDC Ind.
Area-Tronica City, Loni Road,
Ghaziabad)

VERSUS

Commissioner of Central Excise, Ghaziabad **..Respondent**

(Commissioner, Central Excise, Ghaziabad)

APPEARANCE:

Shri Rajesh Chhibber, Advocate for Appellant
Shri Anupam Kumar Tiwari, Authorized Representative for Respondent

CORAM :
Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)

FINAL ORDER NO. 71807 / 2019

DATE OF HEARING: 29 October, 2019
DATE OF DECISION: 29 October, 2019

ARCHANA WADHWA

The short issue involved in the present appeal is as to whether the appellant is required to pay the duty in cash, on account of default in payment of duty, in terms of Rule 8(3A) of the Central Excise Rules, 2004.

2. Both sides agree that the issue stands considered by the Tribunal in the case of M/s Bakewell Agro Ltd. & others

V/s CCE, Meerut-I vide Final Order No.72503-72508/2018 dated 28 September, 2018 and it stands held that payment of duty by utilizing the cenvat credit during the period of the default in payment of duty is in accordance with the provisions of law. Accordingly, I 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)

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