FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 21/11/2017

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. A/71476/2017-EX[DB] dated 25/09/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the **Central Excise and Salt Act, 1944.**

Asstt. Registrar

| Application | Appeal | Name and Address of Appellant |
|---|---|---|
| 1 | E/1116/2011 | **HBD PACKAGING PVT. LTD.** PLOT NO. 19, UDYOG KENDRA INDUSTRIAL AREA, GREATER NOIDA. |
| | | Name and Address of Respondent |
| 2 | | -C.C.E. NOIDA C-56/42, Sector-62, Noida-201307 |

Copy To
3Advocate(s) / Consultant(s):

**Ms. Natasha Sarkar(Adv.), ALD 3/1A/3 OPP AUTO SALES,Above the Office Of Blue Dart/DHL Courier, COLVIN ROAD, LOHIA MARG ALLAHABAD-211001**

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

12 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

14 C.D.R. 15 Office Copy 16 Second Folder Copy 17 Guard File

Asstt. Registrar

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

APPEAL No. E/1116/2011-EX[DB]

(Arising out of Order-in-Appeal No. 13-CE/Appeal/Noida/2011 dated 23/01/2011 passed by Commissioner of Central Excise & Customs (Appeals), Noida)

**M/s HBD Packaging Pvt. Ltd.** **Appellant**

Vs.

**Commissioner of Central Excise, Noida** **Respondent**

Appearance:

Ms. Natasha Sarkar, Advocate &
Shri Atul Gupta, Advocate, for Appellant
Shri Pawan Kumar Singh, Superintendent (AR), for Respondent

**CORAM:**

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

Date of Hearing & Date of Decision : 25/09/2017

FINAL ORDER NO. 71476/2017..........

**Per: Anil G. Sakkarwar**

The present appeal is arising out of Order-in-Appeal No. 13-CE/Appeal/Noida/2011 dated 23/01/2011 passed by Commissioner of Central Excise & Customs (Appeals), Noida.

2. The brief facts of the case are that the appellants were engaged in the manufacture of various products of paper and paper board falling under Chapter 48 & 49 of first Schedule to Central Excise Tariff Act, 1985. The goods covered by the present proceedings are printed board/sheets having cutting mark on the plain board as per the requirement/design of

their customers for the manufacture of carton/boxes. It appeared to Revenue that printing on board/sheets as required by the customers on the board/sheets amounts to manufacture. Therefore, a Show Cause Notice was issued to the appellant on 08/09/2009 which was confirmed through Order-in-Original No. 44/Assistant Commissioner/N-IV/2010 dated 30/09/2010, wherein it was held that such printing of board/sheets amounted to manufacture. Further, the demand of Rs.2,88,335/- was confirmed. Aggrieved by the said order appellant preferred the appeal before Commissioner (Appeals). The ld. Commissioner (Appeals) decided the appeal through impugned Order-in-Appeal No. 13-CE/Appeal/Noida/2011 dated 23/01/2011. The ld. Commissioner (Appeals) rejected the said appeal filed by the appellant. Being aggrieved by the said order, the appellant preferred appeal before this Tribunal.

3. Heard the ld. Counsel for the appellant, who has submitted that the issue is no more *res-integra* and the same has been decided in their own case by this Tribunal through Final Order No. A/725/2012-EX[BR] dated 26/06/2012 in Appeal No. 4023/2010 reported at 2012 (284) E.L.T. 727 (Tri. – Delhi).

4. Heard the ld. A. R. for Revenue who agreed that the issue is settled through said Final Order dated 26/06/2012.

5. Having considered the rival contentions and on perusal of the said Final Order dated 26/06/2012 and the impugned

Order-in-Appeal dated 23/01/2011, we find that the issue is covered by the said Final Order dated 26/06/2012. We also find that this Tribunal through said Final Order dated 26/06/2012 had held that the process of printing and varnish/plastic coating of plain paper board by the appellants does not amount to manufacture and no duty is chargeable on the same. Following the said decision of this Tribunal, we allow the appeal by setting aside the impugned Order-in-Appeal dated 23/01/2011. As a consequence, the said Order-in-Original dated 30/09/2010 does not survive in law. The appellant shall be entitled for consequential relief, as per law.

(Dictated & Pronounced in Court)

-Sd/-
(ANIL CHOUDHARY)
Member (JUDICIAL)

-Sd/-
(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

*Ansari*

प्रमाणित प्रति/Certified True Copy
12/12/12
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण(C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001