

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: 28/12/2017

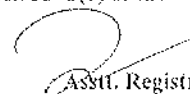
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71975-71976/2017-EX[DB] dated 14/12/2017

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/MISC/70265/2017	E/70091/2015	The Indian Wood Products Co Ltd Izatnagar BAREILLY UP

² E/MISC/70267/2017	E/71136/2016	The Indian Woods Products Co Ltd Izatnagar BAREILLY UP
--------------------------------	--------------	---

Name and Address of
Respondent

³	-Cce Hapur OPPOSITE SHAHEED PARK, DELHI ROAD, MEERUT 0 UP-
--------------	---

⁴	-Cce Hapur OPPOSITE SHAHEED PARK, DELHI ROAD, MEERUT 0 UP-
--------------	---

Other Appellants and Respondents as per Annexure

Copy To

5 Advocate(s) / Consultant(s):

**KAPIL VAISH
2nd Floor, Part-a Krishna Janki
Palace, 35-c, Rampur Garden, Civil
Lines, Bareilly, UP**

⁶ Bar Association, CESTAT, Allahabad

⁷ Director Publications, Customs, Excise. I.P. Estate, Delhi

⁸ M/s Centax Publications Pvt. Ltd., 1512-B, Bhishan Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

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

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

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

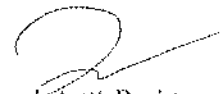
12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad -- 38

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

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

16 C.D.R. 17 Office Copy 18 Second Folder Copy 19 Guard File


Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL

REGIONAL BENCH: ALLAHABAD

COURT No. I

MISC Application Nos. E/MISC/70265 & 70267/2017 in
APPEAL Nos. E/70091/2015 & 71136/2016-EX[DB]

(Arising out of Order-in-Original No. 07/Comm./Hapur/2015-16 dated 13/08/2015 (in Appeal No. E/70091/2015) & Order-in-Original No. 11/Comm./Hapur/2016-17 dated 29/08/2016 (in Appeal No. E/71136/2016) both passed by Commissioner of Central Excise, Service Tax & Customs, Hapur)

M/s The Indian Wood Products Co. Ltd.

Appellant(s)

Vs.

Commissioner, Customs, Central Excise & Service Tax, Hapur

Respondent(s)

Appearance:

Shri Kapil Vaish (CA)

for Appellant(s)

Shri Rajeev Ranjan (Joint Commr.) AR

for Respondent(s)

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

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

Date of Hearing : 14/12/2017

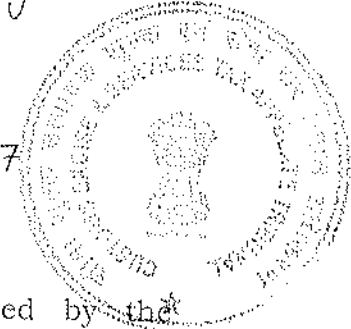
Date of Decision : 14/12/2017

FINAL ORDER NOS. ~~71136/2016~~ ~~70265/2017~~ ~~70267/2017~~

Per: Anil Choudhary

These applications for early hearing filed by the
appellant-assessee.

2. Heard the parties.
3. We find that the issue herein is as regards classification of Indian Katha whether the same will under sub Heading 32019010 as per the Department or under 14049050 as claimed by the appellant-assessee.



4. We find that the issue, have already been adjudicated by the precedent order of this Tribunal between the department and same party being Final Order No. A/70009/2017-EX[DB] in Appeal No. E/58482/2013-EX[DB] dated 04.01.2017 reported at 2017 (349) ELT 524 (Tri. - All.). We are further informed, the aforementioned preceding order was challenged by Revenue before the Hon'ble Supreme Court in Civil Appeal (Diary No.20210 of 2017) and vide order dated 28th July, 2017, the Hon'ble Supreme Court passed for the following order:-

"Delay contained.

Heard the learned counsel for the appellant and perused the relevant materials.

We find no merit in this appeal. The admission refused. The Civil Appeal is accordingly dismissed."

5. Accordingly, we find that the issue is squarely covered by the aforementioned precedent order of this Tribunal confirmed by the Hon'ble Supreme Court. Accordingly, the appeals are allowed by setting aside the impugned order. The appellants shall be entitled for consequential benefit as per law. Misc. Applications also stand disposed of.

(Dictated and pronounced in Court)

-Sd/-

(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

-Sd/-

(ANIL CHOUDHARY)
Member(JUDICIAL)

Ankit

प्रमाणित प्रति/Certified True Copy

29/10/18
सहायक जलियन/Asstt. Registrar
सीमा शुल्क, उन्नाव-201001
ऑफिस ऑफिस/CL.S.T.A.T.)
38, इल.पै.मार्ग, इल.पै.मार्ग-211001
28 N.G.MARG,ALLAHABAD-211001