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: 23/02/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70362/2018-EX[DB] dated 22/01/2018

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/1260/2012	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
		Name and Address of Respondent
2		Kuchchal Chemicals Pvt Ltd E-22, Upsidc, Industrial Area, Malwan, Fatehpur Up,,

Copy To

3 Bar Association, CESTAT, Allahabad

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

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

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

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

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

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

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

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

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

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

Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

REGIONAL BENCH : ALLAHABAD

COURT No. I

APPEAL No. E/1260/2012-EX[DB]

(Arising out of Order-in-Appeal No.87-90/CE/LKO/2012 dated 27/02/2012 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Lucknow)

Commissioner of Central Excise & Service Tax, Lucknow **Appellant**

Vs.

M/s Kuchchal Chemicals Ltd. **Respondent**

Appearance:

Shri Mohd. Altaf (Asstt. Commr.) AR for Appellant

Absent for Respondent

CORAM:

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

Date of Hearing : 22/01/2018
Date of Decision : 22/01/2018

FINAL ORDER NO: 70362/2018

Per: Anil G. Shakkarwar

The present appeal filed by Revenue is arising out of Order-in-Appeal No. 87-90/CE/LKO/2012 dated 27/02/2012 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Lucknow.

2. Brief facts of the case are that the respondents were manufacturing Organic Composite Solvents and classifying the same under the Tariff Item No.38140010. It appeared to Revenue that since Naphtha was used as input the final

product emerged should be classified as Motor Spirit under Tariff Item No.27101111. Proceedings reached the level of Commissioner (Appeals). The Learned Commissioner (Appeals) has recorded his finding that Revenue's said contention was based on chemical examiner of CRCL's report dated 04/12/2003 and according to the said report the classification were sought to be under Chapter 27.10 and after introduction of 8-digit Tariff system, Revenue wanted to classify the same as Motor Spirit and there is categorical report from the CRCL that they did not have facility to conduct the experiment whether goods manufactured by the respondent could be used in actual running of the Internal Combustion Engine. Therefore, relying on the Hon'ble Supreme Court decision in the case of M/s Jagdamba Petroleum Chemical (P) Ltd. Vs CCE reported at 2007 (212) LTA 112 (S.C.) Learned Commissioner (Appeals) held that there were no grounds to classify the said goods manufactured by respondent as Motor Spirit. Aggrieved by the said order, Revenue preferred present appeal before this Tribunal.

3. Heard the Learned A.R. who has presented the grounds of appeal. The respondent is not represented by anybody.

4. Considering the submissions from Learned A.R. and on perusal of records, we find that the grounds of appeal are more or less repetition of contention of Revenue in the show

cause notice. There is no ground which has contested ~~of~~ finding by the Learned Commissioner (Appeals). We, therefore, held that there is no merit in appeal filed by Revenue. We therefore dismiss the appeal filed by Revenue. The respondent shall be entitled for consequential relief, as per law.

(Dictated & Pronounced in Court)

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

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

प्रमाणित प्रति-Certified True Copy

13/03/18

सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण(C.E.S.T.A.T.)
३९ एम.जी.मार्ग, इलाहाबाद-211001
39, M.G. MARG,ALLAHABAD-211001

Lks