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/70370/2018-EX[DB] dated **24/01/2018**

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/Stay/1709/2012	E/1347/2012	**A R Polymers Pvt Ltd** B-29,upside Industrial Area,malwan, Fatehpur.

Name and Address of Respondent

2 C.C.E. & S.T.-Lucknow
7-A...ASHOK MARG,
LUCKNOW,
UTTAR PRADESH-226001

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

**Sh. Jayant Kumar Adv of
Athena Law Associates
808, L&T FLATS, (SHREE AWAS) SEC-18-B, DWARKA,
NEW DELHI-110078**

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/1347/2012-EX[DB]
(Arising out of Order-in-Appeal No. 97-CE/LKO/2012 dated 29/02/2012 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Lucknow)

M/s A. R. Polymers (P) Ltd. **Appellant**

Vs.

Commissioner of Customs, Central Excise & Service Tax, Lucknow **Respondent**

Appearance:

Shri Jayant Kumar, Advocate, for Appellant
Shri Mohd. Altaf, Assistant Commissioner (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 : 24/01/2018

FINAL ORDER NO. 70370/2018

Per: Anil G. Shakkarwar

The present appeal is directed against Order-in-Appeal No. 97-CE/LKO/2012 dated 29/02/2012 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Lucknow.

2. The short issue involved herein is, whether the goods manufactured and cleared by the appellant viz. Tent can be divided into various parts packed separately and sold together, can be classified under different headings. The issue is covered by the Final Order of this Tribunal being Final

Order No. 70128-70129/2017 dated 11/01/2017, wherein this Tribunal has given following findings:

> "7. *Having considered the rival contentions and on perusal of records, we find that there is no dispute that the goods cleared by the respondent-assessee are falling under Chapter 63. There is also no dispute that said Notification No. 29/04-CE dated 09.07.2004 provides exemption to all the goods falling under Chapter 61, 62 & 63 except goods of sub Heading No. 6307.10. There is no dispute that the tents cleared and referred by the said show cause notices did not contain any textile materials other than cotton. Therefore, we find that the description of the goods covered by the said show cause notice matches with the entry in the said notification stating to be "cotton, not containing any other textile material". Therefore, we hold that during the period covered by these appeals the goods covered by the said show cause notice were rightfully attracting 4% duty as provided by the said exemption under Notification No. 29/04-CE dated 09.07.2004. Therefore, we dismiss both the appeals filed by Revenue. The respondent-assessee shall be entitled for consequential relief."*

3. Heard both the sides and considered the submissions.

4. In view of earlier findings, we hold that the impugned Order-in-Appeal dated 29/02/2012 is not sustainable. We,

therefore, we allow the present appeal. The appellant shall be entitled for consequential relief, as per law.

(Dictated in Court)

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

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

Ansari

प्रमाणित प्रति/Certified True Copy

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

09/03/18