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/70371/2018-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/CROSS/14/2012	E/2281/2011	CCE Meerut – II Opp. Saheed Park (Near Ashok ki Lat) Delhi Road, Meerut UP)
			Name and Address of Respondent
2			BANKEY BRASS PRODUCTS, GALSHAHEED, DISTT. MORADABAD (U.P.),,

Copy To

3Advocate(s) / Consultant(s):

Rupesh Kumar
F - 12A, (L.G.F) Kailash colony,
New Delhi,110048

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/2281/2011-EX[DB] With
CROSS Application No. E/CROSS/14/2012

(Arising out of Order-in-Appeal No. 148-149-CE/MRT-II/2011 dated 27/05/2011 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Meerut-II)

Commissioner of Customs & Central Excise, Meerut-II	**Appellant**
Vs.	
M/s Bankey Brass Products	**Respondent**

Appearance:

Shri Mohd. Altaf, Assistant Commissioner (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 & Date of Decision : 22/01/2018

FINAL ORDER NO. 70331/2018.........

Per: Anil G. Shakkarwar

The present appeal is filed by the Revenue. The respondents were engaged in the manufacture of Brass Sheets & Circles falling under Tariff Item No. 74092900 of First Schedule to the Central Excise Tariff Act, 1985. The issue framed by ld. Commissioner (Appeals) in the impugned Order-in-Appeal No. 148-149-CE/MRT-II/2011 dated 27/05/2011 was whether Sheets & Circles of Brass were subjected to nil rate of duty under Sl. No. 41 of Notification No. 05/2006 as contended by the respondent to the present appeal or liable to Central Excise duty @ Rs.3,500/- per MT under Sl. No. 42 of said Notification as contended by the Revenue. Relying on the ruling by Hon'ble Supreme Court in the case of Commissioner of Central Excise, Jaipur *Versus* Mewar Bartan Nirman Udyog reported at 2008 (231) E.L.T. 27 (S.C.) the ld. Commissioner (Appeals) has held that Circles made from Brass attracted nil rate of duty. Aggrieved by the said order, Revenue is before this Tribunal.

3. Heard the parties and perused the facts on record.

4. It is very clear from the ruling by Hon'ble Supreme Court in the above cited case of Commissioner of Central Excise, Jaipur *Versus* Mewar Bartan Nirman Udyog that Brass & Copper are distinct commodities in respect of classification of the same in Central Excise Tariff and it was also held by Hon'ble Supreme Court that under Notification No. 03/2001-CE Circles of Copper attracted duty @ Rs.35,00/- whereas Circles made from Brass attracted nil rate of duty. Therefore, we do not find any merit in the appeal filed by Revenue. We, therefore, dismiss the appeal filed by Revenue. Cross Objection also stands dispose of.

(Dictated in Court)

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

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

Ansari

प्रमाणित प्रति/Certified True Copy
09/03/18
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