

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

Dated: 10/01/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70105/2018-EX[DB] dated 05/01/2018

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/2747/2012	Commissioner of Customs- Ghaziabad 202...WING A C.G.O. COMPLEX-II, KAMLA NEHRU NAGAR, GHAZIABAD, UTTAR PRADESH 201002
		Name and Address of Respondent
2		Soham Exim Pvt Ltd A-3, Tronica City, Loni, Ghaziabad (U.P)

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. 1

APPEAL No. E/2747/2012-EX[DB]
(Arising out of Order-in-Original No. 10/COMMR./GZB/2012-13 dated
23/05/2012 passed by Commissioner of Central Excise, Service Tax &
Customs, Ghaziabad)

Commissioner, Customs & Central Excise, Ghaziabad Appellant
Vs.

M/s Soham Exim Pvt. Ltd. Respondent

Appearance:

Shri Pawan Kumar Singh (Supdt.) AR for Appellant
Absent for Respondent

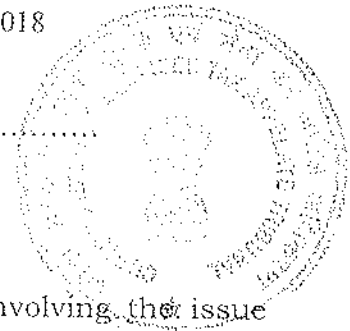
CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 05/01/2018
Date of Decision : 05/01/2018

FINAL ORDER NO. 710/15/2018.....

Per: Anil G. Shakkarwar



Present appeal filed by Revenue is involving the issue whether the assessee engaged in the manufacture goods notified under Section 3A of Central Excise Act, 1944 having paid the duty in advance can take *suo motu* rebate under Rule 10 of Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010, during the closer of manufacture for continuous period of 15 days. The Original Authority allowed such *suo motu* adjustment of

rebate by the respondent. Revenue is in appeal against the said order. The issue is no more res-integra. In view of the various pronouncements by higher appellate ^{vi} ~~forum~~ ^{fora} holding a view that the manufacturer of said notified goods is eligible to take *suo motu* rebate under said Rule, 2010, we dismiss the appeal filed by Revenue.

(Dictated and pronounced in Court)

AC

Sd/-
(Archana Wadhawa)
Member (Judicial)

Sd/-
Anil.G. Shakkarwar
Member(Technical)

Ankur

प्रमाणित प्रतिलिपि Certified True Copy
28/02/18
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