CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No. 21629 of 2017

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-183-2017 dated 14.09.2017 passed by the Commissioner of Central Taxes & Central Excise, (Appeals) Cochin]

Commissioner of Central Tax & Central Excise, Cochin
C.R. Building, I.S. Press Road
Cochin – 682 018

Appellant(s)

VERSUS

M/s. Indian Telephone Industries Ltd.
Kanjikode West
Palakkad
Kerala - 678 623

Respondent(s)

APPEARANCE:
Mr. M. Sreekanth, Superintendent (AR) for the Appellant
None for the Respondent

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

Final Order No. 21171 / 2025

DATE OF HEARING: 30.07.2025
DATE OF DECISION: 30.07.2025

PER : D.M. MISRA

None present for the respondent. Heard the learned AR for the Revenue.

2. This is an appeal filed by the Revenue against the Order-in-Appeal No. CAL-EXCUS-000-APP-183-2017 dated 14.09.2017. In the impugned order, the learned Commissioner (Appeals) has upheld the Order-in-Original No.

25/2015-CE (R) dated 18.05.2015 passed by the Deputy Commissioner of Central Excise allowing the refund filed by the respondent following an earlier Order-in-Appeal No. 26/2012-CE dated 16.04.2012. We find that this Tribunal earlier took note of the communication dated 09.07.2024 received from the field formation informing that the Department had complied with the Orders-in-Appeal No. 25/2012 and 26/2012 both dated 16.04.2012 by sanctioning the refund claim to the respondent; the appeal filed by the Department against sanctioning of the refund before the learned Commissioner (Appeals) was decided against the Department, which were later accepted by the Committee of Commissioners on 21.03.2017. Consequently, the Tribunal dismissed the Revenue's appeals vide Final Order Nos. 20692 - 20693/2024 dated 21.08.2024. In view of the earlier order of this Tribunal, we also find that the present appeal is infructuous, and accordingly dismissed.

(Operative portion of the order was pronounced in
open court on conclusion of hearing)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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