CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

REGIONAL BENCH AT CHANDIGARH

SINGLE MEMBER BENCH

Appeal No. E/60487/2021

(Arising out of Order-in-Appeal No.71/CE/Appeal-II/Delhi-2017 dated 12.6.2017 passed by the Commissioner (Appeals), GST Bhawan, Plot No.36-37, Sector32, Gurgugram-122001)

Vidya Ispat Udyog Pvt.Ltd. **Appellant**
(Delhi Road, Hisar (Haryana)

Vs.

CG & ST, Gurugram **Respondent**
(GST Bhawan, Plot No.36-37, Sector32, Gurugram-122001)

Present for the Appellant: Shri Rohan Pahwa, Advocate
Present for the Respondent:Ms.Shivani, AR

CORAM; Hon;ble Mr.Ashok Jindal, Member (Judicial)

Date of Hearing/Decision:02.02.2022

FINAL ORDER No.60040/2022

Per: Ashok Jindal

The appellant is in appeal against the impugned order.

2. The facts of the case are that the appellant filed abatement claim before the adjudicating authority as they were operating under compounded levy scheme which was effective during the impugned period. The abatement claim was partly allowed and partly disallowed. The appellant has challenged the order disallowing the abatement claim before this Tribunal and this Tribunal vide order No.54295/2015-SB (BR) dated 24.7.2015 has allowed the abatement claim fully to the appellant. During the pendency of the proceedings, the Revenue initiated recovery proceedings of abatement claim already sanctioned to the appellant

vide order dated 29.1.2016 and the demand was confirmed against the appellant. Against this order, the appellant is before me.

3. Heard the parties.

4. Considering the fact that the abatement claim of the appellant has already been sanctioned, consequently the proceedings initiated against the appellant are not sustainable in view of the decision of this Tribunal in their own case.

5. In view of this, I do not find any merit in the impugned order and the same is set aside. Consequently the appeal is allowed with consequential relief, if any.

(dictated & pronounced in court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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