**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**
**SOUTH ZONAL BENCH, CHENNAI**

**Appeal No. E/532 & 533/2012**

(Arising out of Order-in-Appeal No. 214 & 215/2012 dated 28.9.2012 passed by the Commissioner of Central Excise (Appeals), Madurai)

M/s. Universal Polybags Industries (P) Ltd. Appellant

Vs.

CCE, Madurai Respondent

Appearance

Shri M.N. Bharathi, Advocate for the Appellant
Shri R. Subramanian, AC (AR) for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing / Decision: **18.05.2018**

Final Order Nos. **41512-41513 / 2018**

**Per Bench**

Both sides agree that the issue in the present appeals as to whether the appellants are required to pay Education cess and Secondary and Higher Education cess at the time of DTA sales of the imported goods by 100% EOU, when such cess have already been paid at the time of import of goods, stands settled by the decision of the Larger Bench of the Tribunal in the case of M/s. Kumar Arch Tech Pvt. Ltd. Vs. Commissioner of Central Excise, Jaipur – 2013 (290) ELT (Tri. LB). As such, by following the said Larger Bench decision, we set aside the impugned order and allow the appeals with consequential relief, if any to the appellants.

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

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| (**Madhu Mohan Damodhar**)<br>Member (Technical) | (**Sulekha Beevi C.S.**)<br>Member (Judicial) |

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