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

ST/668-670/2010

(Arising out of Order-in-Appeal No. 248-250/2010 dated 19.07.2010 passed by the Commissioner of Central Excise, (Appeals), Madurai).

CCE, Madurai — Appellant

Vs.

M/s. Mohan Retreading Company — Respondent

Appearance

Shri Arul C. Durairaj, Supdt. (AR)
for the appellant

None
for the Respondents

CORAM :

Hon'ble Smt. ARCHANA WADHWA, JUDICIAL MEMBER
Hon'ble Shri B. RAVICHANDRAN, TECHNICAL MEMBR

Date of Hearing/Decision: **19.12.2017**

FINAL ORDER No. 43266-43268 **/2017**

Per: Archana Wadhwa

All the three appeals filed by the Revenue are being disposed of by a common order.

2. We have heard the Ld. AR appearing for the Revenue. Nobody appeared for the respondents.

Customs, Excise & Service Tax Appellate Tribunal

3. The short issue required to be decided is as to whether the value of the treading rubber and other materials used in retreading of tyres is to be excluded in terms of the Notification No. 12/2003-ST dated 10/06/2003.

4. Ld. AR appearing for the Revenue fairly concedes that the issue stands decided by the Hon'ble Supreme Court in the case of *Safety Retreading Co. (P) Ltd.,* Vs. CCE, Salem – 2017 *48) STR 97 (S.C.), which is in favour of the assessee.

5. In as much as the issue stands decided, we find no reason to interfere with the impugned order of the Commissioner (Appeals).

6. Accordingly, all the three appeals filed by the Revenue are rejected.

(Order dictated and pronounced in the open Court on)

(B. RAVICHANDRAN) 20.12.17	20/12/17 (ARCHANA WADHWA)
TECHNICAL MEMBER	JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

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