CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL <u>CHENNAI</u>

REGIONAL BENCH - COURT No. III

Excise Appeal No.40208 of 2015

(Arising out of Order-in-Appeal No.08/2014 (M-II) dated 12.11.2014 passed by Commissioner of Central Excise (Appeals-II), No.26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai 600 034)

M/s. Associated Printers (Madras) Pvt. Ltd. .... Appellant
Post Box No.318,
No.114, Anna Salai
Chennai 600 002.

VERSUS

The Commissioner of CGST & Central Excise ... Respondent
Chennai North Commissionerate
No.26/1, Mahatma Gandhi marg,
Nungambakkam,
Chennai 600 034.

<u>APPEARANCE :</u>

Ms. Saravana Selvi. P, Advocate, for the Appellant
Shri M. Selvakumar, Authorized Representative for the Respondent

<u>CORAM</u> :

HON'BLE MS. SULEKHA BEEVI.C.S., MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

<u>FINAL ORDER No.41133/2024</u>

DATE OF HEARING : 23.08.2024
DATE OF DECISION :23.08.2024

Per: Ms. Sulekha Beevi. C.S

Brief facts are that the appellant is engaged in manufacture of paper and paper products and mainly manufactured letterheads, duplex cartons, stickers etc. They were discharging central excise duty on certain products. The department was of the view that the items such as cash vouchers, traveling expenses vouchers etc. fall under Chapter 48 of CETA 1985 and not under 49 of CETA 1985. The SCN dt. 07.12.2012 was issued for the period November 2011 to January 2012 proposing above classification and to demand Central Excise duty of Rs.27,195/-. After due process of law, the original authority redetermined classification under Chapter 48 and confirmed the duty demand along with interest and imposed penalties . Aggrieved by such order, the appellant filed appeal before the Commissioner (Appeals) who upheld the order of adjudicating authority. Hence this appeal.

2. Ld. Counsel Ms. P. Saravanaselvi appeared and argued for the appellant. The decision in the case of **Box Corrugators & Offset Printers Vs Commr. of CGST, C.Ex & Cus., Bhopal -** 2019 (366) ELT 335 (Tri.-Del) was adverted to by the Ld. Counsel to argue that paper products such as answer sheets, letter pads, certificates, books, receipts and school diaries etc. printed with the names and logos of the customer would be classifiable under Chapter 49 and not under Chapter 48 as alleged by the Department. It is submitted that all goods cleared by the appellants are customer-specific. It is prayed that the appeal may be allowed.

3. Ld. A.R Shri M. Selvakumar appeared for the Department. The findings in the impugned order was reiterated.

4. It is submitted by the Ld. Counsel that appellant had opted for the SVLDR Scheme and had paid the duty as per the scheme. However, the appellant has not been issued a Discharge certificate even after repeated request to the Department. Ld. A.R submitted

that though the appellant had opted for SVLDR Scheme and paid the duty, they had paid duty under the wrong portal and not under the SVLDRS portal. For this reason, the department is not able to issue discharge certificate to them.

5. Heard both sides.

6. At the foremost, it has to be noted that though appellant has paid duty under SVLDRS, the Department has not been able to issue Discharge Certificate due to remittance of dues in the wrong portal. However, coming to the merits of the case, we find that the issue stands covered in favour of the appellant by the decision of Tribunal in the case of **Box Corrugators & Offset Printers** (supra).

7. Following the decision cited supra, we are of the considered opinion that the demand cannot sustain. The impugned order is set aside. Appeal is allowed with consequential relief, if any.

(Order dictated and pronounced in the open court)

sd/-	sd/-
(VASA SESHAGIRI RAO)	**(SULEKHA BEEVI. C.S)**
Member (Technical)	Member (Judicial)

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