**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI**

Date of Hearing/Decision :29.12.2016

Appeal No. E/2699/2009

Century Pulp & Paper … Appellant

Vs.

CCE, Meerut … Respondent

Appearance:

Rep. by - Shri Ashish Vaish, Chartered Accountant for the appellant
Rep. by - Shri G.R. Singh, DR for the appellant/Department

**Coram: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. B. Ravichandran, Member (Technical)**

Order No. 56204/2016

Per Justice Dr. Satish Chandra

The present appeal is filed against Order in Appeal No. 193-CE/MRT-II/2009 dated 19.06.2009.

2. Heard Shri Ashish Vaish, ld. Consultant for the appellant and Shri G.R. Singh, ld. DR for the Revenue.

3. The brief facts of the case are that the appellants are manufacturers of various kinds of papers which they are selling to their various buyers/ customers at the factory gate. The transit insurance in some of the cases has also been undertaken by them for which they were charging the customers separately @ 0.4%. It is noticed that in some cases, the amount collected on this account are higher than the actual insurance charge. The Revenue raised the demand in

respect of differential excess amount collected by the appellants which stand confirmed by the impugned order.

4. After hearing both sides and on perusal of the records, we find that identical issue has come up before the Tribunal in the assessee's own case in Appeal No. E/348/2008 dated 11.11.2016 as well as in Appeal No. E/2300/2005 dated 10.05.2013. The matters were remanded to Original Authority. We find that the claim of the assessee was allowed by the department when the matter was decided on such remand. As such, we find no merit in the impugned order and accordingly, set-aside the same. The appeal is allowed.

[Order dictated & pronounced in open court]

(B. Ravichandran)
Member (Technical)

(Justice Dr. Satish Chandra)
President

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