CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT –III

Excise Appeal No.E/1115/2007-EX [DB]

[Arising out of Order-in-Appeal No.21/RPR-I/2007 passed by the Commissioner (Appeals), Customs & Central Excise, Raipur (CG)]

C.C.E., Raipur …Appellant

Vs.

Bharat Aluminium Co. Ltd. … Respondent

Present for the Appellant : Shri.Govind Dixit, D.R.
Present for the Respondent: Shri. Vipul Agarwal, Advocate

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. B.RAVICHANDRAN, MEMBER (TECHNICAL)

Date of Hearing/Decision: 22.02.2016

FINAL ORDER NO. __56400/2016_

PER S.K. MOHANTY

Levy of Central Excise duty on Aluminium Dross & Skimming is the subject matter of present dispute.By placing reliance on the judgment of Hon'ble Supreme Court in the case of Union of India vs. Indian Aluminium Co. reported in 1995 (77) E.L.T. 268 (S.C.), the ld. Commissioner (Appeals) has allowed the appeal in favour of the respondent herein.

2. Shri Govind Dixit, the ld. A.R. appearing for the Revenue reiterates the submissions made in the grounds of appeal.

3. On the other hand, Shri. Vipul Aggarwal, the ld. Advocate appearing for the respondents submits that the issue has already been settled by this Tribunal in the case of the appellant itself vide Final Order No. 50021/2016 dated 13.01.2016 holding that Aluminium Dross & Skimming are not manufactured goods and as such, is not subjected to levy of Central Excise duty.

4. Heard the ld. Counsel for both sides.

5. In view of the settled position of law, we do not find any infirmity in the impugned order passed by the ld. Commissioner (Appeals) and accordingly, dismiss the appeal filed by Revenue.

(Dictated and pronounced in the open Court)

(B.RAVICHANDRAN)	**(S.K. MOHANTY)**
MEMBER (TECHNICAL)	**MEMBER (JUDICIAL)**

Anita