IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Order: 22.2.2017

Appeal No. E/57048/2013-SM

(Arising out of Order-in-Appeal No. 32/BPL/2012-13 dated 30.1.2013 passed by the Commissioner (Appeals), Central Excise, Bhopal)

CCE, Bhopal — Appellant

Vs.

M/s Sandhya Prakash Ltd. — Respondent

Appearance

Shri M.R. Sharma, D.R. - for the appellant

None - for the respondent

CORAM: **Hon'ble Mr. Ashok K. Arya, Member (Technical)**

Final Order No. 52000/2017

Per Ashok K. Arya :

Revenue is in appeal against the Order-in-Appeal No. 32/2012-13 dated 30.1.2013 passed by Commissioner (Appeals), Bhopal, whereunder demand of duty on the goods against certain invoices, which were treated as printed cartons was dropped.

2. We have heard ld. AR, Shri M.R. Sharma on behalf of Revenue. There is none present for the respondent.

3. After hearing the ld. AR for the Revenue and perusal of the records, it appears that the Revenue has not been able to prove that the goods viz. inners and outers shown in the invoices, which are

claimed as wrapper paper meant for Agarbattis were factually cartons which were liable to duty of Central Excise. Further, pouches for 'Mehandi' and cones of 'Mehandi' cannot be termed as paper carton.

3.1 When the Revenue has not been able to prove that the subject goods were actually the cartons liable to duty of Central Excise, the duty of demand on the said goods, which were described in the invoices inner and outer wrapper for agarabatti; and pouches and cones for 'Mehandi', cannot be sustained. Consequently, there is no merit in the appeal. The impugned order sustains and the appeal is dismissed as without merits.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

RM