CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 630 of 2008

(Arising out of Order-in-Appeal No. 150-CE/MRT-II/2007 dated 26.07.2007 passed by the Commissioner (Appeals) Customs & Central Excise, Meerut-II)

DATE OF HEARING : 14.03.2017
DATE OF DECISION : 14.03.2017

M/s Century Pulp & Paper …. Respondents
(Rep by Sh. Ashish Vaish, CA)

VERSUS

CCE, Meerut-II …. Appellant
(Rep. by Sh. G.R. Singh, DR)

CORAM : **HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT**
HON'BLE MR. ASHOK K. ARYA, MEMBER (TECHNICAL)

FINAL ORDER NO. 52473/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed against the Order-in-Appeal No. 249-CE/MRT-II/2009 dated 17.09.2009 passed by the Commissioner (Appeals), Customs & Central Excise, Meerut-II. The period in dispute is April 2005 to December 2005.

2. The brief facts of the case are that the assessee-Appellants, during the period under consideration, were manufacturering various kinds of papers which they were 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 was higher than the actual insurance charge. The Revenue raised the demand in respect of differential excess amount collected by the assessee-Appellants which stands confirmed by the impugned order. Being aggrieved, the assessee-Appellants have filed the present Appeal.

3. With this background, we have heard Shri Ashish Vaish, learned Chartered Accountant for the assessee-Appellants and Shri G.R. Singh, learned DR for the Department.

4. After hearing both sides and on perusal of the records, we find that an identical issue has come up before this Tribunal in the assessee-Appellants' 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 the Original Authority. We find that the claim of the assessee-Appellants was allowed by the Department when the matter was decided on such remand.

5. In the similar set of facts, the Tribunal in assessee-Appellants' another case in Appeal No. E/2699/2009 dated 29.12.2016 has set aside the demand.

6. By following our earlier order (supra), we find no merit in the impugned order and the same is hereby set aside.

7. In the result, the appeal filed by the assessee-Appellants is allowed.

(Dictated & pronounced in the open court)

(ASHOK K. ARYA)
MEMBER (TECHNICAL)

(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT

Golay