CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 3111 of 2007

(Arising out of Order-in-Appeal No. IND-I/125/2007 dated 27.06.2007 passed by the Commissioner of Central Excise (Appeals), Indore)

DATE OF HEARING : 14.06.2017
DATE OF DECISION : 14.06.2017

M/s Kirti Industries (I) Ltd. **….** **Appellants**
(Rep by Sh. Ashutosh Upadhyay, Adv.)

VERSUS

CCE, Indore **….** **Respondent**
(Rep. by Sh. R.K. Mishra, DR)

CORAM : **HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT**
HON'BLE MR. B. RAVICHANDRAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 53971/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

Shri Ashutosh Upadhyay, learned counsel for the Appellants, submits that since there was a difference of opinion between the Members of the Bench, the following question was referred to the Larger Bench for resolving the issue :

> **"Whether the amount of 10% required to be reversed in terms of provisions of Rule 6(3)(b) is to be considered as "other tax" so as to deduct the same from the assessable value and the appeal has to be allowed by following the earlier order of the Tribunal in the same assessee's case**

> **as held by Member (Technical) or the said reversal of 10% in terms of the said Rule 6(3)(b) is not required to be deducted from the value of the exempted final products and the matter needs to be referred to the Larger Bench of the Tribunal for resolving the disputed issue as held by Member (Judicial)?"**

He fairly submits that the Larger Bench has decided the issue against the assessee-Appellants.

2. In view of the above, the appeal has no merit and the same is dismissed.

(Dictated & pronounced in the open court)

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)

(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT

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