CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi.

Date of hearing/decision: 31.05.2017

Excise Appeal No. 51013 of 2014

(Arising out of order in appeal No. 182-183(OPD)CE JPR-II/2013 dated 18.11.2013 passed by the Commissioner (Appeals), Central Excise, Jaipur).

M/s Prem Mehandi Center — Appellant
Sh. Pradeep Jain, C.A. for the appellant

Vs.

CCE, Jaipur-I — Respondent
Sh. R. K. Mishra, AR for the Respondent

Coram:

Hon'ble Shri Anil Choudhary, Member (Judicial)
Hon'ble Mr. Ashok K. Arya, Member (Technical)

Final Order No. 54095/2017

Per: **Ashok K. Arya**:

The appellant M/s Prem Mehandi Center is in appeal against order in appeal No. 182-183(OPD)CE JPR-II/2013 dated 18.11.2013 whereunder inter alia demand of duty alongwith interest and penalty in respect of the goods namely Heena Powder, Heena Dye Powder and Heena Cone (paste) has been confirmed.

2. Both the sides, represented by Sh. Pradeep Jain, ld. CA for the appellant and Sh. R. K. Mishra, ld. AR for the Revenue, have been heard.

3. After having carefully considered the facts of the case and submissions of both the sides, it appears that the matter is squarely covered by Notification

No. 11/2017-CE (NT) dated 24.04.2017 whereunder the subject goods which are in the category of Heena Powder and Heena Dye falling under Chapter 33 of the First Schedule to the Central Excise Tariff Act, 1985 have been exempted from the duty of Central Excise for the period from January 1st 2007 to March 1st, 2013. The disputed period in the present case is from 01.08.2008 to 01.11.2011.

4. As the disputed period is covered by the Notification No. 11/2017-CE(NT)(supra), the impugned order is set aside and appeal allowed with consequential relief, if any, to the appellant.

(Dictated and pronounced in the open Court).

(Anil Choudhary)
Member (Judicial)

(Ashok K. Arya)
Member (Technical)

Pant