IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. IV

Excise Appeal No. 51243 of 2017

[Arising out of Order-in-Appeal No BHO-EXCUS-001-APP-799-16-17 dated 22.3.2017 passed by the Commissioner (Appeals), Customs & Central Excise & Service Tax, Bhopal]

M/s. Addl. GM Finance **Appellants**
BHEL

Vs.

Commissioner of Central Excise **Respondent**
Bhopal

Appearance:
Shri Z U Alvi, Advocate for the Appellants
Shri U Sonjay, DR for the Respondent

CORAM:

Hon'ble Shri Ashok Jindal, Member (Judicial)

Date of Hearing /decision: 31.08.2017

FINAL ORDER NO. 56775 /2017

Per Ashok Jindal:

The short issue involved in the matter is that whether the appellant is required to pay interest on the differential duty paid prior to finalization of provisional assessment or not. Learned Counsel for the appellants submits that the issue has already been decided in their favour by the Tribunal in appellants own case for the earlier period as reported in M/s. Bharat Heavy Electricals Ltd. vs. CCE Bhopal, Final Order No. 52237/2015 dated 13.07.2015.

2. Heard the parties considered the submissions. As the issue has been settled by the Hon'ble High Court of Bombay in the case of CCE, Nagpur vs. Ispat Industries Ltd. reported in 2010 (259) E.L.T. 662 (Bom.), where the Hon'ble High Court has held that no interest is payable if duty has been paid by the assessee before finalization of provisional assessment as Rule 7 (4) of Central Excise Rules, 2002. Therefore, I hold that issue is no more res-integra consequently, the appellant is not required to pay interest during the intervened period.

3. In that circumstances, the appeal is allowed with consequential relief, if any.

(pronounced in the open court)

(Ashok Jindal)
Member(Judicial)

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