

Date of hearing/decision: 09.10. 2017

(Arising out of order in original No. RPR/EXCUS/000/COM/25-27/2015 dated. 17.07.2015 passed by the Commissioner of Central Excise, Raipur).

M/s Raipur Power & Steel Appellant

 $V_S.$

CCE, Raipur Respondent

Appearance:

Sh. Kamaljeet Singh, Advocate for the assessee
Sh. S. K. Bansal, AR for the Revenue

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. B. Ravichandran, Member (Technical)

Final Order No. 57121/2017

Per: **Mr. Justice (Dr.) Satish Chandra:**

The present appeal is filed against the order in original No. RPR/EXCUS/000/ COM/25-27/2015 dated. 17.07.2015 passed by the Commissioner of Central Excise, Raipur.

2. Heard Sh. Kamaljeet Singh, ld. Advocate for the appellant and Sh. S. K. Bansal, ld. AR for the Revenue.

3. After hearing both sides and on perusal of the material available on record, it appears that against the same impugned order the matter has come up earlier

before the Tribunal in assessee's own case (Final Order No. 55422 – 55423/2016 dated 16.11.2016) where the relief was granted by following the decision in the case of ***Singhal Enterprises Pvt. Ltd. vs. CC&CE, Raipur – 2016-TIOL-2451-CESTAT-DEL*** and in ***Lafarge India Pvt. Ltd. vs. CCE, Raipur*** vide F. O. No. A/53775/2016- Ex (DB) dt. 27.09.2016.

4. By following the ratio laid down (supra), we set aside the impugned order and allow the appeal.

5. In the result, the appeal filed by the appellant is allowed.

(Dictated and pronounced in the open Court).

(B. Ravichandran)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant

