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

Excise Appeal No. 1274 of 2004

[Arising out of Order-in-Appeal No. 385-391/2003 dated 20.11.2003 passed by the Commissioner of Customs, Central Excise (Appeals), Raipur (CG)]

Steel Authority of India Ltd. **Appellant**

Vs.

Commissioner of Central Excise **Respondent**
Raipur

Appearance:

Shri Dhruv Matta, Advocate for the Appellants
Shri M R Sharma, DR for the Respondent

CORAM:

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

Date of Hearing/ Decision: 1.1.2018

FINAL ORDER NO. 50162 /2018

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed against the Order-in-Appeal No. 385-391/2003 dated 20.11.2003. The disputed period is from August, 1997 to October, 1999.

2. Brief facts of the case are that the appellant is engaged in the manufacture of iron and steel products. The issue involved in the

present appeal is regarding classification of Road Tar laying down pitch, pitch creosote mixture oil under heading 2706 and 2708.

3. After hearing Shri Dhruv Matta and Shri M R Sharma, learned representatives of the parties, it appears that the issue was before the Hon'ble Supreme Court in the case of appellant CCE Raipur vs Steel Authority of India Ltd. [2006 (200) ELT 516 (SC) where the Hon'ble Supreme Court held the classification of Pitch, Road tar, pitch Creosote Mixture is under sub heading 2708.11 of the Central Excise Tariff Act. Thus, the Supreme Court dismissed the claim of the appellant

4. By following the ratio of the decision of Hon'ble Supreme Court (supra), we find no reason to interfere in the impugned order. Same is sustained.

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

(Dictated and pronounced in the open Court)

(B Ravichandran) **Member (Technical)**	**(Justice (Dr.) Satish Chandra)** **President**

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