IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/Decision:13.03.2018

Excise ROA No.50966/2017 in and
Appeal No.52154/2016 & E/52152/2016

[Arising out of Order-in-Appeal No.JOD-EXCUS-000-COM-0002-16-17dt.25.4.2016 in Appeal NO.E/52154/2016 and Order-in-Appeal No.JOD-EXCUS -000-COM-0002-16-17 dated 25.04.2016 in Appeal No.E/52152/2016 EX(DB) passed by the Commissioner, Central Excise Commissionerate, Jodhpur]

M.M. Sojatwala & Co. — Appellant
Gautam Chand Lodha, Partner

Vs.

CC, Jodhpur — Respondent

Appearance:
Shri Pradeep Jain, CA for the appellant.
Shri M.R. Sharma and Shri R.K. Mishra, DRs for the respondent.

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

Final Order No.50977-50978/2018

Per B. Ravichandran:

The misc. application for recalling the earlier order is admitted and allowed for the reasons stated therein. With the consent of both the sides, the appeal itself is taken up for final disposal.

2. The issue involved is non-payment of central excise duty on clearance of Heena Powder during the period 1.4.2008 to 30.09.2012. At the outset, both the sides agree that the issue of duty liability stands covered by the retrospective exemption under notification no.11/2017-CE (NT) dated 24.04.2017 issued under

the provisions of Section 11 (c) of the Central Excise Act, 1944. The said notification exempted retrospectively the impugned goods covering the period 1.1.2007 to 1.3.2013.

4. In view of the said notification, we find no duty liability arises on the said goods. Accordingly, the impugned orders are set aside. The appeals are allowed.

[order dictated & pronounced in open court]

(Justice Dr. Satish Chandra)
President

(B. Ravichandran)
Member (Technical)

Ckp.