CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH REGIONAL BENCH AT HYDERABAD
BENCH - DB
COURT - I

Appeal(s) Involved:

C/1070/2010-DB, E/3151/2011-DB, E/3152/2011-DB

(Arising out of Order-in-Original No. 2-2010 dated 30/04/2010 passed by Commissioner of Customs, Visakhapatnam-I)

(Arising out of Order-in-Original No. 47-2011 dated 23/09/2011 passed by Commissioner of Customs, Visakhapatnam-I)

RAIN CII CARBON (INDIA) LTD Appellant(s)

Versus

Respondent(s)

Commissioner of Central Excise VISAKHAPATNAM-I Respondent(s)

Appearance:
Mr. Y Srinivasa Reddy, Adv for the Appellant.
Mr Pawan Kumar, A.R. for the Respondent.

CORAM:

HON'BLE Mr. M.V.Ravindran, MEMBER (JUDICIAL)
HON'BLE Mr. P. Venkata Subba Rao, MEMBER (TECHNICAL)

Date of Hearing: 12/07/2018
Date of Decision: 12/07/2018

Final Order No. A/ 30707-30709 / 2018

[Order per: M.V.Ravindran.]

All these three appeals are directed against Orders-in-Original No. 2-2010 dated 30/04/2010 and 47-2011 dated 23/09/2011 passed by Commissioner of Customs, Visakhapatnam-I

2. Heard both sides and perused the records. The short issue involved in these appeals is whether appellant who is a 100% EOU is required to pay cess for the third time at the time of clearance of their final products to DTA.

3. Learned counsel submits that the issue is already settled in their own case vide Final Order No. 21040/2015 dated 01.04.2015 wherein the Bangalore Bench of the Tribunal, following the decision of the Larger Bench set aside the order--in-original that confirmed the demands. He produces a copy of the said order. On perusal of the said copy, we find it so. Accordingly, the impugned orders are set aside and appeals are allowed.

(Order pronounced and dictated in open court)

P. Venkata Subba Rao	**M.V.Ravindran**
MEMBER (TECHNICAL)	**MEMBER (JUDICIAL)**

Neela Reddy