

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench

Court - I

Appeal No. C/550/2009

(Arising out of Order-in-Original No.01/2009-CUSTOMS, dated 20.05.2009 passed by
CCCE, Hyderabad - IV)

CC & CE, Hyderabad - IV

..... Appellant(s)

Vs.

Microsoft India (R&D) Pvt Ltd

..... Respondent(s)

Appearance

Shri Bhanu Kiran, Asst. Commissioner/AR for the Appellant.

None for the Respondent.

Coram:

HON'BLE Mr. M.V.Ravindran, MEMBER (JUDICIAL)

HON'BLE Mr. P. Venkata Subba Rao, MEMBER (TECHNICAL)

Date of Hearing: 10.08.2018

Date of Decision: 10.08.2018

FINAL ORDER No. A/30912/2018

[Order per: M.V.Ravindran.]

1. This appeal is filed by the revenue against the Order-in-Original No. 01/2009-CUSTOMS dated 20.05.2009.
2. None appeared on behalf of the respondent despite notice. Since, appeal is of 2009, we take up the same for disposal despite there being no representation.
3. Heard the learned departmental representative and perused the records. Learned departmental representative brings to our notice that against the same Order-in-Original, the assessee/respondent had come in appeal before the Bench and the Bench by Final Order No.21236/2015 dated 25.05.2015 rejected the appeal and upheld the Order-in-Original. He produced the copy of the said order dated 25.05.2015.

4. On perusal of the said order of the Tribunal, we find it so. We have upheld the entire Order-in-Original and accordingly the grievance of the revenue in this appeal do not survive. Accordingly, the appeal stands rejected.

(Dictated and pronounced in the open Court)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)

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