

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

Division Bench
Court - I

Appeal No.ST/571/2009

(Arising out of Order-in-Appeal No.15/2009 (H-II) ST, dated 28.04.2009 passed by
CCCE & ST (Appeals-II), Hyderabad)

CCCE & ST, Hyderabad - II

..... **Appellant(s)**

Vs.

Soma Enterprises

..... **Respondent(s)**

Appearance

Shri P.S. Reddy, 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: 27.08.2018

Date of Decision: 27.08.2018

FINAL ORDER No. A/31090/2018

[Order per: M.V.Ravindran.]

1. When this appeal was called out, none appeared on behalf of the respondent despite notice. On perusal of records, we notice that the issue is covered by the decision of the Tribunal in the respondent's own case. Accordingly, we take up the appeal for disposal even in the absence of any representation from the respondent.

2. Learned departmental representative fairly submits that the issue involved in this appeal is for subsequent period to the period in the appeal

ST/328/2008 and which has been disposed of by the Tribunal by Final Order No.104/2009 dated 04.02.2009.

3. On perusal of said order and the impugned order, in this case, we find it so. It is also to be noticed that the first appellate authority has followed the Final Order No.104/2009 of the Tribunal in the assessee's own case and held in their favour.

4. We do not find any reason to disagree on such an order, which is following order of the Tribunal in the same assessee's case.

5. In view of the foregoing, the appeal of the revenue stands rejected.

(Dictated and pronounced in the open Court)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)

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