**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**
Division Bench
Court – I

Appeal No. E/288/2010

(Arising out of Orders-in-Original Nos. 14 to 16/2009 (C.Ex) dated 31.08.2009 passed by Commissioner of Customs, Central Excise & Service Tax, Tirupati)

Dayakar Reddy, M/s Penna Cement Industries Ltd., ...Appellant(s)

Vs.

Commissioner of Customs, Central Excise & Service Tax, Tirupati .....Respondent(s)

Appearance
Shri Joseph K. Antony, Advocate for the Appellant.
Shri P.S. Reddy, Assistant Commissioner (AR) for the Respondent.

Coram:
Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)
Hon'ble Mr. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 04/10/2018
Date of Decision: 04/10/2018

FINAL ORDER No. A/31279/2018

[Order per: M.V. Ravindran]

This appeal is directed against Order-in-Original No. 14 to 16/2009 (C.Ex) dated 31.08.2009.

2. Heard both sides and perused the records.

3. This Order-in-Original was contested by the appellant/assessee company in appeal No. E/314, 315,316/2010 against the demand of the Central Excise duty for improper availment

of benefit of Notification No. 04/2007. This allegation and the confirmation of the demands was contested by the appellant company in many matters and all these were bunch matters and disposed of together by Final Order No. A/30074-30087/2018 dated 30.01.2018. In appeal No. E/288/2010 (this appeal) was not connected and listed for disposal by the order dated 30.01.2018. The Bench has held that the no duty liability arises on the company and accordingly, set aside the demands so raised for which would have been no penalty imposable on the company as well as individuals. The appeal is allowed.

(Order pronounced and dictated in open court)

P. VENKATA SUBBA RAO
MEMBER (TECHNICAL)

M.V. RAVINDRAN
MEMBER (JUDICIAL)

Lakshmi….