

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

Division Bench
Court - I

APPEAL No. C/2081/2010

*(Arising out of Order-in-Original No. 13/2010 (PVR), dated 30.04.2010 passed by
CCCE (Appeals), Visakhapatnam-II)*

CCT, Visakhapatnam GSR	..	APPELLANT
Vs.		
M.M.T.C. Limited	..	RESPONDENT

Appearance

Shri Guna Ranjan, Superintendent/AR for the Appellant.

Kum. Sweetha, Consultant for the Respondent.

Coram:

Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)

Hon'ble Mr. P.V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 22.10.2018
Date of Decision: 22.10.2018

FINAL ORDER No. A/31377/2018

[Order per: Mr. M.V. Ravindran]

1. This appeal is filed by Revenue against Order-in-Original No. 13/2010 (PVR), dated 30.04.2010 .

2. Heard both sides and perused the records.
3. On perusal of records, it transpires that Revenue is aggrieved by the impugned order only on one issue i.e. the adjudicating authority has not imposed penalty on the portion of the amount of interest which is sought to be demanded and confirmed against respondent.
4. The issue in short is the respondent herein imported RBD Palmolein oil against the target plus scheme which the lower authorities felt that they would not do so. Show cause notice was issued which was confirmed by Order-in-Original wherein the demand of approximately Rs. 11.00 crores was confirmed alongwith interest and penalty was imposed. Ld. Counsel for the respondent submits that against the very same order, M.M.T.C. Limited (respondent in the current appeal) preferred an appeal to the Tribunal in appeal No. C/1750/2010-DB which was decided by the Tribunal in final order No. 20188/2016, dated 04.02.2016 and interim order No. 156/2015, dated 29.07.2015 and held in favor of M.M.T.C. Limited.
5. Since the very same Order-in-Original has been set aside by the Tribunal by the decision in M.M.T.C. Ltd. [2016(341) E.L.T. 225 (Tri.-Bang.)], we find that the appeal of the Revenue is infructuous.

6. In view of the foregoing, appeal of Revenue stands rejected.

(Dictated and pronounced in open Court)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)

vrg