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

Appeal No.	Appellant	Respondent	Order-in-Appeal No. [passed by CCT & C, Guntur (Appeals)]
E/30464/2018	The Andhra Sugars Ltd	CCT, Guntur - GST	GUN-EXCUS-000-APP-176-17-18 dated 31.1.18
E/30465/2018			GUN-EXCUS-000-APP-177-17-18 dated 31.1.18
E/30466/2018			GUN-EXCUS-000-APP-179-17-18 dated 31.1.18
E/30467/2018			GUN-EXCUS-000-APP-180-17-18 dated 31.1.18
E/30468/2018			GUN-EXCUS-000-APP-182-17-18 dated 31.1.18
E/30469/2018			GUN-EXCUS-000-APP-183-17-18 dated 31.1.18

Appearance:
Shri N. Anand, Shri K.S. Ram Shankar & Shri K.S. Naveen Kumar, Advocates for the Appellant.
Shri B. Guna Ranjan, Superintendent/AR for the Respondent.

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

Date of Hearing: 14.11.2018
Date of Decision: 14.11.2018

FINAL ORDER No. A/31502-31507/2018

[Order per: M.V. Ravindran]

1. All these appeals are directed against Orders-in-Appeal Nos. as follows.

Appeal No.	Order-in-Appeal No. [passed by CCT & C, Guntur (Appeals)]
E/30464/2018	GUN-EXCUS-000-APP-176-17-18 dated 31.1.18
E/30465/2018	GUN-EXCUS-000-APP-177-17-18 dated 31.1.18
E/30466/2018	GUN-EXCUS-000-APP-179-17-18 dated 31.1.18
E/30467/2018	GUN-EXCUS-000-APP-180-17-18 dated 31.1.18
E/30468/2018	GUN-EXCUS-000-APP-182-17-18 dated 31.1.18
E/30469/2018	GUN-EXCUS-000-APP-183-17-18 dated 31.1.18

2. Since all the appeals raise a common issue and are filed by the same appellant, they are being disposed of by a common order.

3. Heard both sides and perused the records.

4. On perusal of records, it transpires that the issue is regarding claiming the benefit of Exemption Notification No.12/2012-CE dated 17.03.2012 in respect of fabrication of road tankers, fitted or mounted on chassis.

5. We find that identical issue of the very same appellant for the earlier period is decided by the Benches as reported at [2007 (213) ELT 378] and [2010 (251) ELT 251]. On perusal of the said decisions as produced by the learned counsel, we do find it so. Since, identical issue for the earlier period in respect of the same assesee stands decided in their favour, we do not find any reason to deviate from such a view already taken and accordingly, hold that the impugned orders are unsustainable and liable to be set aside and we do so.

6. The impugned orders are set aside and the appeals are allowed.

(Operative Part of this order was pronounced in the Open Court
On conclusion of hearing)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)

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