

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

Division Bench
Court - I

Appeal No. E/2657/2011

(Arising out of Order-in-Appeal No. 54/2011 dated 23.12.2011 passed by CCCE & ST
(Appeals-II), Hyderabad)

Pharmasia Ltd

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

Vs.

CCCE & ST, Hyderabad - IV

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

Appearance

Shri K. Dayanand, Representative (CA) 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. Venkata Subba Rao, MEMBER (TECHNICAL)

Date of Hearing: 21.12.2018

Date of Decision: 21.12.2018

FINAL ORDER No. A/31620/2018

[Order per: M.V.Ravindran.]

1. This appeal is directed against Order-in-Appeal No. 54/2011 dated 23.12.2011.
2. Heard both sides and perused the records.
3. The relevant facts that arise for consideration, after filtering out unnecessary details are appellant herein are manufacturers of 'Smyle Thanda Tel', cleared items claiming that these products are Ayurvedic products and are medicines under Chapter 30, while it is the case of the department that the products fall under Chapter 33. Learned counsel brings to our notice that identical issue of the very same assessee for the earlier period was decided by this Bench by Final Order No. A/30800/2018 dated 03.07.2018 and produced copy of the said order.

4. On perusal of the same, we do find it so. As the identical issue is decided by the Bench in respect of the very same assessee, following the same order, the impugned order in this case is unsustainable, liable to be set aside and we do so.

5. The appeal stands allowed.

(Dictated and pronounced in the open Court)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)
Veda

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)