

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

Division Bench
Court – I

**Stay Application No. E/Stay/395/2011
in
Appeal No. E/652/2011**

(Arising out of Order-in-Appeal No. 53/2010 (H-III) (D) (CE) dt.
30.11.2010 passed by Commissioner of Customs, Central Excise &
Service Tax (Appeals-III), Hyderabad)

**Commissioner of Customs, Central Excise
& Service Tax, Hyderabad - III**

.....Appellant(s)

Vs.

M/s Penna Cement Industries Ltd.,

.....Respondent(s)

Appearance

Shri AVLN Chary, Superintendent (AR) for the Revenue.
Shri B. Venugopal, Advocate for the Assessee/Respondent.

Coram:

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

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

Date of Hearing: 16/01/2019

Date of Decision: 16/01/2019

FINAL ORDER No. A/30099/2019

[Order per: M.V. Ravindran]

This application is filed by the Revenue for staying the operation of the impugned order. After hearing both sides, we find that the issue in appeal lies in a very narrow compass, accordingly, after disposing of the stay petition devoid of merits and we take up the appeal also for disposal.

2. Heard both sides and perused the records. On perusal of records, we find the issue is regarding refund of the amounts of

Central Excise duty paid on "Portland Cement". The respondent had paid the duty liability holding that they are not eligible for the exemption Notification No. 04/2006-CE as amended for time to time. Holding that the respondent M/s Penna Cements is eligible for such exemption Notification by Final Order No. A/30074-30087/2018 dated 30.01.2018 by this Bench (one of us Shri. M.V. Ravindran was a member) has allowed appeal of Penna Cements. We find that the First Appellate Authority in this case has followed the law which has been laid down by the various decisions of the Tribunal.

3. We do not find any reason to deviate from such a view already taken by us in the respondent's own case and other cases on the self same issue. Accordingly, we find no reason to interfere in the impugned order the appeal stands rejected.

(Order dictated & pronounced in open court)

P. VENKATA SUBBA RAO
MEMBER (TECHNICAL)

M.V. RAVINDRAN
MEMBER (JUDICIAL)

Lakshmi....