

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

Division Bench
Court – I

Appeal No. E/2879/2011

(Arising out of Order-in-Appeal No. 32/2011 (V-I) CE dated
29.07.2011 passed by Commissioner of Customs, Central Excise &
Service Tax (Appeals), Visakhapatnam)

M/s Synergies Castings Limited

.....Appellant(s)

Vs.

**Commissioner of Customs, Central Excise
& Service Tax, Visakhapatnam -I**

.....Respondent(s)

Appearance

Shri B. Srinivas, Advocate for the Appellant.

Shri Bhanu Kiran, 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: 21/02/2019

Date of Decision: 21/02/2019

FINAL ORDER No. A/30250/2019

[Order per: M.V. Ravindran]

This appeal is directed against Order-in-Appeal No.
32/2011 (V-I) CE dated 29.07.2011.

2. Heard both sides and perused the records.

3. On perusal of records, we find that the issue involved in
this case is regarding classification and duty liability on Aluminium
Dross which arises during the course of manufacture. The period
involved in this case is 01.01.2009 to 31.12.2009.

4. We find that identical issue of the very same assessee appellant for the period January, 2010 to December, 2010 was decided in their favour by this bench in Final Order No. A/31577-31578/2017 dated 11.09.2017. Learned Counsel produces the copy of the said order. We find it so and do not find any reason to take a different view on the same issue.

5. Accordingly, the impugned order is set aside and the appeal is allowed.

(Operative part of this order was pronounced in open court
on conclusion of hearing)

P. VENKATA SUBBA RAO
MEMBER (TECHNICAL)

M.V. RAVINDRAN
MEMBER (JUDICIAL)

Lakshmi....