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

Appeal No. E/2978/2011

(Arising out of Order-in-Original No. 08/2011 –C.Ex dated 21.09.2011 passed by Commissioner of Customs, Central Excise & Service Tax, Guntur)

M/s Madras Cements Ltd., ...Appellant(s)

Vs.

Commissioner of Customs, Central Excise & Service Tax, Guntur .....Respondent(s)

Appearance
Shri S. Parthasarathy, Advocate for the Appellant.
Shri Arun Kumar, Joint 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: 21/03/2019
Date of Decision: 21/03/2019

FINAL ORDER No. A/30417/2019

[Order per: M.V. Ravindran]

This appeal is directed against Order-in-Original. 08/2011 –C.Ex dated 21.09.2011.

2. Heard both sides and perused the records.

3. On perusal of records, it transpires that the issue is regarding the rate of duty adopted from clearances of goods i.e.,

cement from the depots to the buyers, whether they are eligible for Notification No. 04/2006-CE or otherwise.

4. Learned Counsel submits that identical issue of the very same appellant was decided by the Tribunal as reported at [2013 (298) ELT 430] and [2017 (346) ELT 463]. He produces the copy of the said orders.

5. On perusal of the same, we do find it so. Accordingly, we follow the decision of the Tribunal in the appellant's own case, set aside the impugned order and allow the appeal.

6. The impugned order is set aside and the appeal stands allowed.

(Order pronounced & dictated in open court)

P. VENKATA SUBBA RAO	**M.V. RAVINDRAN**
MEMBER (TECHNICAL)	**MEMBER (JUDICIAL)**

Lakshmi….