CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Division Bench - Court No. – I

Excise Appeal No 1 of 2012
(Arising out of **Order-in-Appeal** No.37/2011 (V-I) CE, dated 22.09.2011 passed by Commissioner of Customs, Central Excise & Service Tax, Visakhapatnam)

Aurobindo Pharma Ltd., .. **APPELLANT**
Plot No. 2, Mythri Vihar,
Ameerpet, Hyderabad,
Telangana – 500 038.

VERSUS

Commissioner of Central Excise, .. **RESPONDENT**
Customs & Service Tax
Visakhapatnam– I
Central Excise Building,
Port Area, Visakhapatnam,
Andhra Pradesh – 530 035.

Appearance
Shri N. Ram Reddy, Advocate for the Appellant.
Shri N. Bhanu Kiran, Assistant Commissioner for the Respondent.

Coram: HON'BLE Ms. SULEKHA BEEVI, C.S. MEMBER (JUDICIAL)
HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No. A/30706/2019

Date of Hearing:24.10.2019
Date of Decision:24.10.2019

[Order per: SULEKHA BEEVI, C.S.]

1. After hearing both sides, it is found that the issue whether the appellant is liable to pay interest on the differential duty which occurred due to escalation in price has been settled by the decision of the Hon'ble Apex Court in the case of Steel Authority of India Ltd., Vs Commissioner of Central Excise, Raipur reported in [2019 (366) ELT 769 (SC)].

2. In view of the above, we find no grounds to interfere with the impugned order. The appeal is dismissed accordingly.

(Order dictated & pronounced in open court)

(SULEKHA BEEVI, C.S.)
MEMBER(JUDICIAL)

(P. ANJANI KUMAR)
MEMBER(TECHNICAL)

Jaya