IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

EASTERN ZONAL BENCH: KOLKATA

Excise Appeal No. 657/2009

(Arising out of Order-in-Original No.20/MP/Commissioner/2009 dated-31.08.2009 passed by the Commissioner of Central Excise, Patna)

M/s. BPCL

Applicant (s)/Appellant (s)

Vs.

Commr. of Central Excise, Patna

Respondent (s)

Appearance:

Ms. Rashmi Deshpande, Advocate for the Appellant (s)

Sri A.K. Biswas, Supdt. (A.R.) for the Respondent (s)

CORAM:

Hon'ble Shri P.K.Choudhary, Member (Judicial)
Hon'ble Shri Bijay Kumar, Member (Technical)

Date of Hearing/Decision : 10/07/2018

ORDER NO. : F/O /76422/2018

Per Shri Bijay Kumar

In this appeal vide Order-in-Original No.20/MP/Commissioner/2009 dated- 31.08.2009, the Commissioner of Central Excise, Patna imposed demand of Rs.4,70,79,853/- alongwith the equal amount of penalty upon the appellant under the provisions of Central Excise Act for manufacturing

Motor spirit "Speed" –obtained by mixing motor spirit with Multi-function Additives.

2. Heard the Ld Advocate appeared on behalf of the appellant. It has been brought under notice by the Ld. Advocate on behalf of the appellant that the issue is covered by the Tribunal's order in the case of Bharat Petroleum Corpn. Ltd. Vs. Commr. of C. Ex. & S.Tax-Patna [2013 (295) ELT 106 (Tri.-Kolkata)] and also in the case of Hindustan Petroleum Corpn. Ltd. Vs. Commissioner[2009 (234) ELT 648 (Tribunal)]. Following the ratio laid down in the above cases which squarely cover the present case, we allow the appeal.

(Dictated and pronounced in the open court)

Sd/-10/07/18	Sd/-
(P.K.Choudhary)	**(Bijay Kumar)**
MEMBER(JUDICIAL)	**MEMBER(TECHNICAL)**

k.b/-