**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA**
**EASTERN ZONAL BENCH: KOLKATA**

**Excise Appeal No. 253 of 2009**

(Arising out of the Order-in-Original Nos. 10-11/JSR/2009 dated 30.01.2009 passed by Commissioner (Appeals) of Central Excise & Service Tax, Ranchi.)

**M/s Anjaneya Ispat Ltd.,**
Plot No. 6-10, Vth Phase, Industrial Area Gamharia, Jamshedpur

**...Appellant (s)**

*VERSUS*

**Commissioner of Central Excise, Jamshedpur,**
143, New Baradwari, Sakchi, Jamshedpur-834001.
. ...**Respondent(s)**

**With**
**Excise Appeal No. 243 of 2009**

(Arising out of the Order-in-Original Nos. 10-11/JSR/2009 dated 30.01.2009 passed by Commissioner (Appeals) of Central Excise & Service Tax, Ranchi.)

**Shri Uday Singh,**
Director of M/s Anjaneya Ispat Ltd.,
Plot No. 6-10, Vth Phase,
Industrial Area Gamharia, Jamshedpur

**...Appellant (s)**

*VERSUS*

**Commissioner of Central Excise, Jamshedpur,**
143, New Baradwari, Sakchi, Jamshedpur-834001.
. ...**Respondent(s)**

**APPERANCE :**
Shri N. K. Chowdhury, Advocate for the Appellant
Shri J. Chattopadhyay, Authorized Representative for the Respondent

**CORAM:**
**HON'BLE MR. R. MURALIDHAR MEMBER (JUDICIAL)**
**HON'BLE MR. K. ANPAZHAKAN MEMBER (TECHNICAL)**

**FINAL ORDER No...77225-77226/2023**

DATE OF HEARING : 06.10.2023
DATE OF DECISION : 06.10.2023

**PER K. ANPAZHAKAN :**

The present appeals have been filed by the Appellants against the impugned Order-in Appeal dated 30.01.2009 passed by Commissioner (Appeals), Ranchi, wherein he has upheld the demand of

Rs.22,48,562/-and Education Cess 38,630/-and equal amount of duty as penalty imposed by the original adjudicating authority. Shri. Uday Singh, Director of the Appellant company was imposed a penalty of Rs.1,00,000/- which was also upheld in the impugned order. Aggrieved against the impugned order, both the Appellants have filed the present appeals.

2. In their submissions, the Appellants stated that the present demand pertains to wrong availment of Cenvat credit on sponge iron for the period 01.04.2003 to 30.09.2005. The same issue for the subsequent period has also been raised and the appeal filed by the Appellants for the subsequent period has already been decided by this Tribunal in their favour vide Final Order Nos. 75845-75846/2023 dated 27.06.2023, wherein the order passed by the lower authority was set aside. Accordingly, following the ratio of the said order, they prayed for setting aside the impugned order.

3. The Ld. A.R. also agreed that the same issue for the earlier period has already been decided in favour of the Appellant.

4. We find that the same issue for the earlier period has already been decided by this Tribunal in favour of the Appellants vides Final order Nos. Final Order Nos. 75845-75846/2023 dated 27.06.2023, wherein the order passed by the lower authority was set aside. Following the ratio of the said decision, we set aside the impugned order, as the issues involved are the same.

5. The Appeals filed by the Appellants are allowed with consequential relief, if any, as per law.

(Dictated and pronounced in the open Court)

Sd/-

**(R. Muralidhar)**
**Member (Judicial)**

**Sd/-**

**(K. Anpazhakan)**
**Member (Technical)**

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