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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 79677 of 2018

(Arising out of Order-in-Appeal No.305/RAN/2018 dated 29.06.2018 passed by Commissioner of CGST & C.Ex, Jamshedpur)

Prasad Explosive & Chemicals,
Prasad Mension, Ratu Road, Ranchi.

Appellant

VERSUS

Commissioner of CGST & C.Ex, Jamshedpur
Central Excise Range-II, Ranchi.

Respondent

APPERANCE :
None for the Appellant
Shri S.K.Jha, Authorized Representative for the Respondent

CORAM:
HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO…75857../2026..

DATE OF HEARING : 07.07.2026
DATE OF DECISION : 07.07.2026

Per R.Muralidhar :

No one has appeared on behalf of the appellant. In the interest of justice the appellant itself has taken up for disposal.

2. A Show Cause Notice has been issued to the appellant for having taken Cenvat Credit on Metal Tube Rotometer, SS Plate, SS Sheet, Hose Assly, Socket Box etc. during the period January, 2014 to December, 2014. After due process, the demand of Rs. 64706/- was confirmed by the Adjudicating Authority. On appeal the Commissioner (Appeals) has affirmed the same. Therefore, the appellant is before the Tribunal.

3. I find from the records that in respect of the same appellant, two orders have been passed by this Bench vide Final Order No. 75544/2022 dated 13.10.2022 and vide Final Order No. 75800/2023 dated 22.06.2023 allowing the Appeals. Since I find that the present

issue is identical from the periodical notice, the matter is no more *res integra*.

4. Accordingly relying on the Final Orders passed by this Bench in respect of the same appellant, I allow the present appeal filed by the appellant. The appellant would be eligible for consequential relief, if any, as per law.

(Pronounced and dictated in the open court)

(R.Muralidhar)
Member (Judicial)

RG