IN THE CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI

APPEAL NO: E/88088/2017

[Arising out of Order-in-Appeal No: PUN-EXCUS-001-APP-223 to 242/17-18 dated 03/08/2017 passed by the Commissioner of Central Excise (Appeals – I), Pune.]

Bhogwati SSK Ltd …***Appellant***

versus

Commissioner of Central Excise, Customs & Service Tax
Kolhapur ***…Respondent***

Appearance:

Shri V.B. Gaikwad, Advocate for the appellant

Shri S. Hasija, Superintendent (AR) for the respondent

Date of hearing	14/03/2018
Date of pronouncement	14/03/2018

CORAM

Hon'ble Shri M V Ravindran, Member (Judicial)

ORDER NO: A/85678 / 2018

This appeal is directed against Order-in-Appeal No: PUN-EXCUS-001-APP-223 to 242/17-18 dated 03/08/2017 passed by the Commissioner of Central Excise (Appeals – I), Pune.

2. Heard both the sides and perused the records.

3. The issue involved in this appeal is regarding reversal of CENVAT credit by invoking the provisions of Rule 6 of the CENVAT Credit Rules, 2004 in respect of pressmud, bagasse and compost, boiler ash, etc.

4. Learned Counsel submits that by the impugned order, the first appellate authority had disposed of bunch of appeals of different appellants and the same order was challenged before the bench in various appeals and the bench by final order No. A/91564-915802017 dated 13/12/2017 set aside the impugned order. He produces a copy of the said order and submits that this appeal of M/s Bhogwati SSK Ltd was not tagged due to some defect, which was subsequently removed.

5. On perusal of the order-in-appeal and the final order dated 13/12/2017, I find it so. Since the impugned order has already been set aside by the Tribunal in respect of various other appellants, the *ratio* in the said final order dated 13/12/2017 will apply in its full force to the issue in hand.

6. Accordingly, respectfully following the said order I set aside the impugned order in respect of this appeal and allow the appeal.

(Dictated in Court)

(M V Ravindran)
Member (Judicial)

as/*