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

APPEAL NO: E/87217/2014

[Arising out of Order-in-Appeal No: 467 & 468/PD/14 dated 28th February 2014 passed by the Commissioner of Central Excise & Service Tax (Appeals - IV), Mumbai – I.]

Commissioner of Central Excise
Thane – II …***Appellant***

versus

Crystal Exports ***…Respondent***

<u>*Appearance*</u>*:*

Shri S Hasija, Superintendent (AR) for appellant

Shri S K Babaladi, Consultant for respondent

CORAM:

Hon'ble Shri C J Mathew, Member (Technical)

Date of hearing: 16/04/2018
Date of decision: 16/04/2018

<u>ORDER NO: A/86189 / 2018</u>

Revenue challenges the setting aside of the order of the original authority by the order-in-appeal no. 467 & 468/PD/14 dated 28th February 2014 of Commissioner of Central Excise (Appeals – IV), Mumbai, the original authority had ordered recovery of ₹ 17,83,157 sanctioned as rebate against pending duty liability of ₹ 18,09,563. The first appellate authority set aside the order on the ground that those very demands were stayed on an application for waiver by the appellant.

2. Heard Learned Consultant and Learned Authorised Representative.

3. From the facts it is clear that the amounts sanctioned as rebate should not have been adjusted against demands that had been stayed by order of the Tribunal dated 12th November 2012.

4. Accordingly, appeal of Revenue is dismissed.

(Dictated in Court)

(C J Mathew)
Member (Technical)

**/as26041408*