IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT NO.

APPEAL No.E/2126 & 2127/2010

(Arising out of Order-in-Appeal No.PKS/296/Bel/2010 dated 17/09/2010 passed by the Commissioner of Central Excise (Appeals), Mumbai Zone-II)

S.H. Kelkar & Co. Pvt. Ltd., : **Appellant**

VS

Commissioner of Central Excise Belapur : **Respondent**

Appearance

Written request by Appellant
Shri.M.R.Melvin & Sanjay Hasija, (Supdts) (A.R) for respondent

CORAM:

Hon'ble Shri S K Mohanty, Member (Judicial)
Hon'ble Shri P Anjani Kumar, Member (Technical)

Date of hearing : 21/08/2018
Date of decision : 21/08/2018

ORDER NO. A/87327-87328/2018

Per : Shri S K Mohanty

None appeared for the appellant. The Manager (taxation) of the appellant company filed a letter dated 19/07/2018, requesting for deciding the appeal on the basis of available records. Heard the Ld. DR for the Revenue.

2. The issue involved in this case relates to entitlement of benefit of Notification No.67/95-CE dated 16/03/1995 in respect of captively

consumed goods, viz. fragrances, flavours and aromatic chemicals by the appellant and supplied to units in Special Economic Zones (SEZ). We find that on identical set of facts, in the case of the appellant itself, this Tribunal vide order No.A/87043/17/SMB dated 22/12/2016 has dismissed the appeal filed by the appellant, holding that conditions specified in the Notification dated 16/03/1995 for availment of exemption is not applicable to supplies made to the units in SEZ.

3. Since the issue arising out of the present dispute is no more *res integra,* in view of the above referred order of the Tribunal, we do not find any merit in the appeals filed by the appellant. Accordingly, the same are dismissed.

(Pronounced and dictated in court)

(P Anjani Kumar)
Member (Technical)

(S K Mohanty)
Member (Judicial)

PJ