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

Appeal No. E/363/2011

(Arising out of Order-in-Appeal No. YDB/866/RGD /2010 dated 21.12.2010 passed by the Commissioner of Central Excise(A), Mumbai II)

Zenith Birla (India) Ltd. Appellant

Vs.

CCE Khandeswar Respondent

Appearance:

Shri Bhalerao, Advocate for the appellant
Shri N.N. Prabhudesai, Supdt. (AR) the respondent

CORAM:
Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Sanjiv Srivastava, Member (Technical)

Date of hearing : 11-10-2018
Date of decision : 11-10-2018

O R D E R No: **A/87641/2018**

Per: Archana Wadhwa

The short question involved is as to whether the emergence of Zinc Dross and Ash during the process of galvanisation of MS Steel Pipes and Tubes can be held to be a manufactured product and consequently liable to duty of excise.

2. We find that the issue stands covered in the same assessee's case reported *Zenith Birla (India) Ltd.* vide final

order no. A/85066/2018 dated 09.01.2018 it stands held that such products emerged during the galvanisation process are not excisable. By following the same, we set aside the impugned order and allow the appeal with consequential relief, if any.

(Dictated in Court)

(Sanjiv Srivastava)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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