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

Appeal No. E/186/2011

(Arising out Order-in-Original No. 46/br-46/th-1/2010 dated 16.11.2010 passed by the Commissioner of Central Excise, Thane I)

M/s. Bunty Foods (India) Pvt. Ltd. Appellant

Vs.

CCE Thane I Respondent

Appearance:

Shri Sachin Chitnis, Advocate for the appellant
Shri M.R. Melvin, Supdt. (AR) for the respondent

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

Date of hearing : 09-10-2018
Date of decision : 09-10-2018

O R D E R No: **A/87614/2018**

Per: Archana Wadhwa

As per facts on record, the appellant was availing the cenvat credit of duty in respect of inputs used in the manufacture of biscuit, which were of less than `100 value and were being exported by them through Parle G. Revenue by entertaining a view that since the biscuit of less than `100 value are exempt, the appellant is not entitled to avail the credit even if the final product is being exported by them.

2. Both sides agree that the issue has been covered by the earlier decision of the Tribunal in their own case reported as *Bunty Foods* 2015-TIOL-1075-CESTAT-MUM wherein following the Hon'ble Bombay High Court decision in *Repro India Ltd. vs. UOI* – 2007-TIOL0795-HC-MUM-CX the appeal stands allowed.

3. Ld. Advocate has brought to our notice that the said decision of the Tribunal stands accepted by the department. In view of the foregoing, we set aside the impugned order and allow the appeal with consequential relief.

(Dictated in Court)

(Sanjiv Srivastava)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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