**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL**
**WEST ZONAL BENCH AT MUMBAI**
**COURT NO.2**

**APPEAL No.E/747/2010**

(Arising out of Order-in-Original No.V/Adj./SCN/15-203/Uttam/ Rgd/07-06/1971 dated 04/02/2010 passed by the Commissioner of Central Excise, Raigad)

**Uttam Galva Steel Ltd.,** : **Appellant**

**VS**

**Commissioner of Excise, Raigad** : **Respondent**

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

Shri. J.H.Motwani, Advocate for Appellant
Shri.A.B. Kulgod, Asst. Comm. (A.R) for respondent

**CORAM:**

**Hon'ble Mrs.Archana Wadhwa, Member (Judicial)**
**Hon'ble Shri Sanjiv Srivastava, Member (Technical)**

**Date of hearing : 16/10/2018**
**Date of decision : 16/10/2018**

**ORDER NO.87801/2018**

***Per : Mrs.Archana Wadhwa***

1. Both sides agree that the issue of excisability of Zinc dross arisen during the process and the manufacture of GP sheets/foils and other products stand decided by the Hon'ble Bombay High Court in the case of *Hindalco Industries Ltd. Vs. UOI, reported in 2015 (315) ELT 10 (Bom)* laying down that no duty is required to be paid on the same. The said decision stands followed by the Tribunal in number of cases. One such reference can be made to the Tribunal decision in the

case of *KEC International Ltd. Vs. CCE, Nagpur reported in 2016 (342) ELT 418 (Tri-Mumbai).*

2. Following the above decisions, we set aside the impugned order and allow the appeal with consequential relief, if any.

(Pronounced and dictated in Court)

***(Sanjiv Srivastava)***
***Member (Technical)***

**(Archana Wadhwa*)***
***Member (Judicial)***

***PJ***