

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI
REGIONAL BENCH**

Excise Appeal No. 87441 of 2013

(Arising out of Order-in-Appeal No. BC/625/M-III/2012-13 dated 13.03.2013 passed by the Commissioner of Central Excise (Appeals), Mumbai-II)

Commissioner of Central Excise, Mumbai-III Appellant

3rd & 4th Floor, Vardaan Centre, MIDC,
Wagle Industrial Estate,
Thane (W), Mumbai 400 604

Vs.

M/s. CEAT Ltd.

Respondent

Bhandup (W), Mumbai 400 078.

Appearance:

Shri Amrendra Kumar Jha, Deputy Commissioner, Authorised Representative for the Appellant

Shri A.B. Nawal, Chartered Accountant, for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

Date of Hearing: 28.04.2023

Date of Decision: 28.04.2023

FINAL ORDER NO. 85821/2023

PER: SANJIV SRIVASTAVA

This appeal by Revenue has been directed against Order-in-Appeal No. BC/625/M-III/2012-13 dated 13.03.2013 passed by the Commissioner of Central Excise (Appeals), Mumbai-II.

2.1 We have heard Shri Amrendra Kumar Jha, Deputy Commissioner, Authorised Representative for the Revenue and Shri A.B. Nawal, Chartered Accountant, for the respondent.

3.1 Both sides agree that the issue involved in the present case is covered by the decision of this Tribunal in Appeal No. E/85279/2013 vide Order No. 85668/2023 dated 22.02.2023.

4.1 Following the above order of the Tribunal, we uphold the impugned order.

4.2 Appeal filed by Revenue is dismissed.

(Order pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

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