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

Excise Appeal No. 86519 of 2013

(Arising out of Order-in-Appeal No. BC/623/M-III/2012-13 dated 28.02.2013 passed by the Commissioner of Central Excise (Appeals), Mumbai-III)

M/s. CEAT Ltd. **Appellant**
463, Dr. Annie Besant Road,
Worli, Mumbai 400 030.

Vs.

Commissioner of Central Excise, Mumbai-III **Respondent**
3rd & 4th Floor, Vardaan Centre, MIDC,
Wagle Industrial Estate, Thane (W),
Mumbai 400 604.

Appearance:

Shri Gajendra Jain, Advocate with Ms. Hanisha Jatania, Chartered Accountant, for the Appellant
Shri Amrendra Kumar Jha, Deputy Commissioner, Authorised Representative for the Respondent

CORAM:

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

Date of Hearing: 29.03.2023
Date of Decision: 29.03.2023

FINAL ORDER NO. 85820/2023

PER: SANJIV SRIVASTAVA

This appeal has been directed against Order-in-Appeal No. BC/623/M-III/2012-13 dated 28.02.2013 passed by the Commissioner of Central Excise (Appeals), Mumbai-III.

2.1 We have heard Shri Gajendra Jain, Advocate with Ms. Hanisha Jatania, Chartered Accountant for the appellant and Shri Amrendra Kumar Jha, Deputy Commissioner, Authorised Representative for the Revenue.

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 set aside the impugned order.

4.2 Appeal is allowed.

(Order pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

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