CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 89123 of 2013

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-68-13-14 dated 09.07.2013 passed by the Commissioner of Central Excise (Appeals), Pune-I)

M/s Logicon Technology **.... Appellant**
Plot No. 15-B/D-I Block, MIDC,
Chinchwad, Pune – 411 019

Versus

Commissioner of Central Excise, Pune-I **.... Respondent**
41/A, ICE House, Sassoon Road,
Opp. Wadia College, Pune – 411 001

Appearance:

Shri Rajesh Ostwal, Advocate for the Appellant

Shri Dinesh Nanal, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85497/2025

Date of Hearing: 19.03.2025

Date of Decision: 19.03.2025

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. The appellant is engaged, *inter alia*, in the manufacture of Control Panels and Programmable Logic Control (PLC) based Control Panels, falling under Chapters 85 and 90 of the First Schedule to the Central Excise Tariff Act, 1985. During the disputed period, the appellant had supplied PLC based Control Panels to M/s Thermax Ltd. (Shive) based on the purchase order dated 21.12.2010 issued by them. For effecting supplies of the said goods to M/s Thermax Ltd., the appellant had claimed the benefit provided under Notification No. 10/97-C.E. dated 01.03.1997. However, the benefit of duty exemption claimed by the appellant was denied by the Department on the ground that the conditions provided in the said Notification dated

01.03.1997 have not been fulfilled, and thus the duty exemption provided therein shall not be available to the appellant.

3. We have examined the Notification dated 01.03.1997 in question and also the Certificates dated 05.04.2010 and 06.04.2011 issued by the Department of Scientific & Industrial Research (DSIR), Ministry of Science & Technology, Government of India, recognizing M/s Thermax Ltd., as an eligible unit for setting up of the required project at the concerned site. On the basis of certificates issued by the competent authority to M/s Thermax Ltd., since the appellant had supplied the goods by claiming the benefit of the Notification dated 01.03.1997, in our considered view, the exemption claimed by the appellant shall not be denied inasmuch the requirement of the notification has been duly complied with.

4. In view of the foregoing discussions, the impugned order confirming the adjudged demand on the appellant is required to be set aside and accordingly, the same is set aside and appeal is allowed in favour of the appellant.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

Sinha