

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
MUMBAI
REGIONAL BENCH
COURT NO.1**

Excise Appeal No. 86708 of 2016

(Arising out of Order-in-Appeal No. SK/55&56/TH-II/2016 dated 05.02.2016 passed by the Commissioner of Central Excise (Appeals), Mumbai-I)

Kisan Mouldings

Tex Centre, K-Wing,
3rd Floor, 26A, Chandivali Road,
Off Saki Vihar Road,
Andheri (E), Mumbai 400 072.

Appellant

Versus

Commissioner of Central Excise, Thane-II

3rd Floor, Navprabhat Chambers, Ranade Road,
Dadar (W), Mumbai 400 028.

Respondent

Appearance:

Shri Mehul Jivani, C.A., for the Appellants

Shri A.K. Shrivastava, Authorised Representative for the Respondent

CORAM:

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

HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

Date of Hearing: 12.12.2025

Date of Decision: 12.12.2025

FINAL ORDER No. 87028/2025

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. Denial of the benefit of 'cash discount' in determination of the transaction value of excisable goods manufactured by the appellant, is the subject matter of the present dispute. The period involved in the present case is 2009-10. For the subsequent period, i.e. 2010-11, this Tribunal vide Final order dated 04.12.2025 on the identical facts in the case of Mahagaon unit of the appellant, has allowed the appeal by relying upon the Final order dated 29.08.2017, passed in the case of the sister concern of the appellant company.

3. Since the issue arising out of the present dispute is no more open for debate, in view of the order (supra) passed by the Tribunal in the case of the self-same unit of the appellant for the subsequent period, the present demand confirmed in the impugned order cannot also be sustained.

4. Therefore, the impugned order is set aside and the appeal is allowed in favour of the appellant.

(Order dictated in the open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

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