(2016) 02 CESTAT CK 0003

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Excise Appeal No. 1115 Of 2007

C.C.E., Raipur — APPELLANT

Vs

Bharat Aluminium Co. Ltd. — RESPONDENT

Date of Decision : 22-02-2016

Acts Referred:

Citation : (2016) 02 CESTAT CK 0003

Hon'ble Judges : S.K. Mohanty, J;B. Ravichandran, Technical Member

Bench : Division Bench

Advocate : Govind Dixit, Vipul Agarwal

Final Decision : Dismissed

Judgement

1. Levy of Central Excise duty on Aluminium Dross & Skimming is the subject matter of present dispute.By placing reliance on the judgment of

Honâ??ble Supreme Court in the case of Union of India vs. Indian Aluminium Co. reported in 1995 (77) E.L.T. 268 (S.C.,) the Id. Commissioner

(Appeals) has allowed the appeal in favour of the respondent herein.

2. Shri Govind Dixit, the ld. A.R. appearing for the Revenue reiterates the submissions made in the grounds of appeal.

3. On the other hand, Shri. Vipul Aggarwal, the ld. Advocate appearing for the respondents submits that the issue has already been settled by this

Tribunal in the case of the appellant itself vide Final Order No. 50021/2016 dated 13.01.2016 holding that Aluminium Dross & Skimming are not

manufactured goods and as such, is not subjected to levy of Central Excise duty.

4. Heard the ld. Counsel for both sides.

5. In view of the settled position of law, we do not find any infirmity in the impugned order passed by the ld. Commissioner (Appeals) and accordingly,

dismiss the appeal filed by Revenue.

(Dictated and pronounced in the open Court)

