THE HON'BLE SRI JUSTICE G.CHANDRAIAH
AND
THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

CEAMP.NOs. 29 and 30 of 2014 in C.E.A.NOs. 38 AND 44 OF 2004 AND CEAMP.NO.26 OF 2014 IN CEA.NO.18 OF 2005 AND C.E.A.NOS. 38 AND 44 OF 2004 AND 18 OF 2005

COMMON ORDER (Per GC,J)

For the reasons stated in the affidavit filed in support of the amendment petitions, they are ordered.

The appellants in these appeals are the manufacturers of paper. Their claim for refund of the excess amount of the central excise duty paid, which has resulted on account of revision of the invoices consequent upon the appellant allowing the discounts to their dealers, was rejected. In C.E.A.Nos.38 and 44 of 2004, the claim of the appellant was allowed by the primary authority and the same was set aside the appellate authority i.e., Commissioner and the same was confirmed by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), South Zonal Bench Bengaluru. In C.E.A.No.18 of 2004, the claim of the appellant was rejected both by the primary as well as the appellate authorities and the same was confirmed by the CESTAT.

Both the learned counsel submitted that the present appeals are connected with C.E.A.No.51 of 2004 and batch, which were allowed by this court by a common order dated 19.2.2014 in favour of the asseee, allowing the claim of the assesse for refund of the excise duty.

In view of the above submission, the present appeals are allowed in terms of the order dated 19.2.2014 in C.E.A.No.51 of 2004 and batch. No costs.

Copy of the order dated 19.2.2014 be annexed to this order.

Miscellaneous petitions pending if any shall stand closed.

G.CHANDRAIAH,J

CHALLA KODANDA RAM,J

DATE:1.7.2015

AVS