IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.08.2024

CORAM

THE HON'BLE MR.JUSTICE R.SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

C.M.A.No.1294 of 2018

Commissioner of Central Excise
No.1, Foulks Compound
Anai Medu, Salem-636 001. ... Appellant

Vs.

M/s.Alaya Steel Rolling Mills India (P) Ltd
Elumathur Road, Avalpoondurai Post
Erode- 638 115. ... Respondent

Civil Miscellaneous Appeal under Section 35G of the Central Excise Act, 1944 to set aside the Final Order No.41847 to 40873 of 2015 dated 07.07.2015 passed by the Tribunal, South Zone Bench, Chennai and to uphold the Order-in-Original No.01/2012 dated 30.01.2012.

For Appellant : Mr.A.P.Srinivas

For Respondent : Not ready in Notice - Left

R.SURESH KUMAR, J.
AND
C.SARAVANAN, J.

KST

J U D G M E N T
(Delivered by R.SURESH KUMAR,J.)

The issue raised in this appeal is covered by the decisions of this Court in **Malladi Drugs and Pharmaceuticals -Vs- Union of India** reported in **2015(323) E.L.T.489 (Mad)** and **A.R.Metallurgicals Pvt Ltd -vs- Commissioner of Central Excise**. These decisions, in fact had been relied upon and followed by the Tribunal in the order impugned dated07.07.2015.

2. Since the said decisions of this Court relied upon by the Tribunal are holding the field as of now, we respectfully follow the same. Therefore, the questions of law raised in this appeal are answered in favour of the assessee and against the appellant/Revenue. Accordingly, the Civil Miscellaneous Appeal is dismissed. No costs.

(R.S.K.,J.) (C.S.N.,J.)
21.08.2024

NCS : Yes/No
Index : Yes/No
KST

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