

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

WEDNESDAY, THE THIRTEENTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FOUR

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE ALOK ARADHE
AND
THE HONOURABLE SRI JUSTICE J. SREENIVAS RAO**

CENTRAL EXCISE APPEALS NO: 13 OF 2020

Central Excise Appeal filed under Section 35G of the Central Excise Act, 1944 against the Order dated 21.03.2019 passed in Final Order No. A/30421/2019 in Appeal No. E/1540/2010 on the file of the Customs, Excise and Service Tax Appellate Tribunal Regional Bench at Hyderabad preferred against the Order dated 12.04.2010 passed in Order-in-Appeal No. 44/2010 (H-IV)CE on the file of the Commissioner (Appeals-II) Customs, Central Excise & Service Tax, 7th Floor, Kendriya Shulk Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad.

Between:

Commissioner of Central Tax-Medchal-GST Customs, Central Excise and Service Tax, Medchal Commissionerate, H.No.11-4-649/B, Opposite Mehdi Function Palace, Above SBI Bazarghat Branch, Lakdikappol, Hyderabad, Telangana- 500 004.

...Appellant

AND

M/s Dr. Reddys Laboratories Ltd., (Generics) 100 percent E.O.U. Sy.No.41, Bachupally Village, Qutubullapur Mandal, Ranga Reddy, Telangana - 501505.

...Respondent

Counsel for the Appellant : Mr. Dominic Fernandes, Senior SC for CBIC

Counsel for the Respondent : None appeared

The Court delivered the following: JUDGMENT

THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE

AND

THE HON'BLE SRI JUSTICE J.SREENIVAS RAO

CENTRAL EXCISE APPEAL No.13 of 2020

JUDGMENT: *(Per the Hon'ble the Chief Justice Alok Aradhe)*

Mr. Dominic Fernandes, learned Senior Standing Counsel for the Central Board of Indirect Taxes and Customs, for the appellant.

2. This appeal under Section 35G of the Central Excise Act, 1944, is directed against the order dated 21.03.2019 passed by the Customs, Excise & Service Tax Appellate Tribunal, Regional Bench, Hyderabad (hereinafter referred to as, "the Tribunal").

3. Facts giving rise to filing of this appeal briefly stated are that the respondent - assessee, which is an export oriented unit, had filed an application for de-bonding on 14.10.2009 and gave the details of the stock on 20.10.2009. The final exit order under the de-bonding scheme was issued on 09.03.2010.

4. The office of the Deputy Commissioner of Customs & Central Excise, Hyderabad, has issued a letter bearing C.No.IV/16/40/2009-Tech (PF), dated 11.02.2010, by which the assessee was required to pay various duties. The assessee was aggrieved by the directions contained in paragraph 4 of the aforesaid letter.

5. The assessee filed an appeal before the first appellate authority. The first appellate authority dismissed the appeal. Being aggrieved, the assessee filed an appeal before the Tribunal. The Tribunal, by an order dated 21.03.2019, has allowed the appeal. In the aforesaid factual background, this appeal has been filed.

6. Learned Senior Standing Counsel for the appellant submitted that the order passed by the Tribunal is contrary to the specific instructions contained in the Board's Circular dated 05.01.2004 and the Tribunal ought to have appreciated that the issue has not attained finality.

7. We have considered the submissions made by the learned Senior Standing Counsel for the appellant and have perused the record.

8. The Tribunal has taken note of a similar issue of de-bonding and discharge of central excise duty on semi-finished and finished goods lying in stock on the date of final exit order in the case of the assessee itself. It has further been noted that against the order of the Tribunal, a Central Excise Appeal, namely C.E.A.No.103 of 2015, was preferred before the High Court of Judicature at Hyderabad for the State of Telangana and the State of Andhra Pradesh, which was dismissed as infructuous on 14.03.2016.

9. It is also pertinent to note here that the High Court in the case of the assessee itself, by an order dated 14.03.2016, had upheld the order of the Customs, Excise & Service Tax Appellate Tribunal and has dismissed the appeal as infructuous. The aforesaid orders have attained finality.

10. For the aforementioned reasons, no substantial question of law arises for consideration in this appeal.

11. In the result, the appeal fails and is hereby dismissed.

Miscellaneous applications pending, if any, shall stand closed. However, there shall be no order as to costs.

Sd/- K. SRINIVASA RAO
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Customs, Excise and Service Tax Appellate Tribunal Regional Bench at Hyderabad.
2. The Commissioner (Appeals-II) Customs, Central Excise & Service Tax, 7th Floor, Kendriya Shulk Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad.
3. One CC to Mr. Dominic Fernandes, Senior SC for CBIC, Advocate [OPUC]
4. Two CD Copies

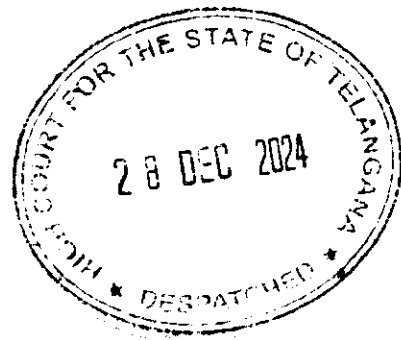
Njb



HIGH COURT

DATED: 13/11/2024

**JUDGMENT
CEA.No.13 of 2020**



**DISMISSING THE CEA
WITHOUT COSTS**

①
21/11/24
bv