

**In The Customs, Excise & Service Tax Appellate Tribunal  
West Zonal Bench At Ahmedabad**

**Appeal No. E/90,131-132,699-700/2009-DB**

[Arising out of OIA NO. OIA-KRS/318-320/VAPI/2008 dated 21.10.2008 passed by the  
Commissioner of Central Excise, Customs and Service Tax-VAPI]

[Arising out of OIA NO. OIA-KRS/34-35/VAPI/2009 dated 30.01.2009 passed by the  
Commissioner of Central Excise, Customs and Service Tax-VAPI]

M/s Sanmar Speciality Chemicals Ltd

Appellant

Vs

C.C.E. & S.T.,- Vapi

Respondent

**Represented by:**

For Appellant: Shri Rupesh Sharma (Advocate)

For Respondent: Shri S.N. Gohil (A.R.)

**CORAM:**

**HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)**

**HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

Date of Hearing/Decision: 18.12.2018

**Final Order No. A / 12985-1989 / 2018**

**Per: Ramesh Nair**

The issue involved in the present case is that the appellant being 100% EOU is required to take permission from Development Commissioner for clearance of by-product i.e. Spent Salt and Spent Solvent.

2. Sh. Rupesh Sharma Ld. Counsel appearing on behalf of the appellant at the outset submits that in the appellant's own case, the Tribunal remanded the matter to the adjudicating authority directing to decide the matter in the light of the certificate giving status to the appellant "Two Star Export House". He submits that as being "Two Star Export House", the appellant is not required to obtain permission as held in various judgments cited in the earlier order, as per para 6.39.13 of the handbook of procedure.

3. Sh. S.N. Gohil Ld. Superintendent (AR) appearing on behalf of the Revenue has no objection in remanding the matter.

4. On careful consideration of the submissions made by both the sides, we find that in the identical issue, the Bench of this Tribunal remanded the matter vide order No. A/11151/2018 dated 05.06.2018, therefore, present appeals are also disposed of by way of remand to the adjudicating authority for deciding the matter afresh in the light of observation given in the earlier order dated 05.06.2018.

(Dictated and pronounced in the open court)

**(Raju)**  
**Member (Technical)**

**(Ramesh Nair)**  
**Member (Judicial)**

Seema