**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**
**REGIONAL BENCH : ALLAHABAD**
**COURT No. I**

**APPEAL No.E/70574/2017-EX[DB]**

(Arising out of Order-in-Appeal No. 20-CE/Appeal/KNP/2016 dated 13/05/2016 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Kanpur)

**M/s Mantora Agro Industries Pvt. Ltd.** **Appellant**

Vs.

**Commissioner of Central Excise & S.T., Kanpur** **Respondent**

Appearance:

Absent on call, for Appellant
Shri Mohammad Altaf, Assistant Commissioner (AR), for Respondent

**CORAM:**

**Hon'ble Smt. Archana Wadhwa, Member (Judicial)**
**Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)**

Date of Hearing : 07/01/2019
Date of Decision : 07/01/2019

FINAL ORDER NO-**70024 / 2019**

**Per: Archana Wadhwa**

On matter being called neither anybody appeared nor is there any adjournment request. Accordingly, we have heard the learned A.R. on behalf of revenue and have gone through the impugned order.

2. As per facts on record, the appellants are engaged in the manufacture of Refined Oil and Vanaspati. During the

process various by products like Fatty Acid, Acid Oil etc. emerge.

The issue is as to whether such residual products are liable to pay Central Excise duty or the same are exempted in terms of Notification No.89/95-CE dated 18.05.1995.

3. We note that the issue is no more res-integra and stands settled by the Larger Bench of this Tribunal in the case of Ricela Health Foods Ltd. Vs Commissioner of Chandigarh Order No.8-11/2018 dated 30.01.2018 laying down that the same are not liable to any duty of excise. As such, by following the said decision of the Larger Bench of this Tribunal, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated in Court)

**(Anil G. Shakkarwar)**
**Member (Technical)**

**(Archana Wadhwa)**
**Member (Judicial)**

*akp*