IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD

E/1703/2012 & E/1704/2012 (DB)

Arising out of O/A No.160-161/ CE/APPL/KNP/2012 dated 30.04.2012 passed by Commissioner(Appeals), Central Excise & Customs, Kanpur.

CCE & ST, Kanpur

…APPELLANT(S)

VERSUS

Ganpati Edibles, Shri M.K.Palpani, Director

RESPONDENT (S)

APPEARANCE

Shri Mohd. Altaf (Asstt.Commr.)(AR) for the Revenue
Absent for the respondent

CORAM:
MRS. ARCHANA WADHWA, HON'BLE(JUDICIAL)
SHRI ANIL G. SHAKKARWAR, MEMBER(TECHNICAL)

DATE OF HEARING/DATE OF DECISION : 09.01.2018

FINAL ORDER NO.70713-70714/2018

Per Mrs.Archana Wadhwa :

The short issue involved in both the appeals is as to whether the fatty acid and acid oil which come into existence during the course of manufacture of vegetable oils, are liable to pay duty of Central Excise when the final product of the appellant is exempted. Respondents have claimed the exemption in terms of Notification No.89/95-CE by claiming that the said fatty acid, acid oil emerge as waste during the course of manufacture of final product and as such would be entitled to the exemption in terms of the said Notification.

2. We find that the issue is no more res integra and stands discussed, in length by the Tribunal in the case of Maheshwari Solvent Extraction Ltd. v. Commr. of C.Ex., Nagpur [2014 (299) ELT 116 (Tri.-Mumbai)]. The said decision of the Tribunal stands followed subsequently by number of cases. Reference can be made to a latest decision of the Tribunal in the case of M/s.Vinayak Agrotech Ltd. v. CCE, Jaipur-I [F/O NO.57975/2017] dated 15.11.2017. It stands held that no duty would arise in respect of fatty acid emerging during the course of the manufacture of the vegetable oils. By following the above decision, we uphold the impugned orders and reject both the appeals with consequential relief to the respondents.
(Pronounced and dictated in the open court.)

SD/

SD/

(ANIL G. SHAKKARWAR) (ARCHANA WADHWA)
MEMBER(TECHNICAL) MEMBER (JUDICIAL)

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