# IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

## REGIONAL BENCH : ALLAHABAD

## COURT No. I

**APPEAL No.E/70118,70119,70120,70121,70122,70123,70198,70199/2016-EX[DB]**

| S. No. | APPEAL No. | APPELLANT | RESPONDENT | IMPUGNED ORDER No. |
|---|---|---|---|---|
| 1 | E/70118/2016-EX[DB] | M/s Rishi Bakers Pvt. Ltd. | Commissioner, Central Excise, Allahabad | O-I-A No. 122-129/CE/ALLD/2015 dated 04.11.2015 passed by Commissioner (Appeals), Central Excise & Service Tax, Allahabad |
| 2 | E/70119/2016-EX[DB] | Shri Prakash Chand Talreja, Director of M/s Rishi Bakers Pvt. Ltd. | -do- | -do- |
| 3. | E/70120/2016-EX[DB] | M/s Swati Biscuit Manufacturing Company | -do- | -do- |
| 4. | E/70121/2016-EX[DB] | Shri OM Prakash Shyamdasani Partner of M/s Swati Biscuit Manufacturing Company | -do- | -do- |
| 5 | E/70122/2016-EX[DB] | M/s Annakut Biscuit Co. Pvt. Ltd. | -do- | -do- |
| 6 | E/70123/2016-EX[DB] | Shree Naveen Khanna, Director of M/s Annakut Biscuit Co. Pvt. Ltd. | -do- | -do- |
| 7 | E/70198/2016-EX[DB] | M/s Pawan Bakers & Confectioners (P) Ltd. | Commissioner (Appeals), Central Excise & Service Tax, Allahabad | -do- |
| 8 | E/70199/2016-EX[DB] | Shri Jaswant Singh, Managing Director of M/s Pawan Bakers & Confectioners (P) Ltd. | -do- | -do- |

Appearance:

Shri Anil Kumar Dixit (Adv.) for Appellant
*(In Appeal No.E/70198 & 70199/2016-EX[DB])*

Shri Mohd. Altaf, Assistant Commissioner (AR), for Respondent

**CORAM:**

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

Date of Hearing/ Decision : 18/02/2019

FINAL ORDER NO.**70349-70356 / 2019**

**Per: Archana Wadhwa**

All the appeals are being disposed of by a common order as the issue involved in all of them is identical.

2. After hearing both the sides and after going through the impugned order, we find that the issue involved is excisability of Sugar Syrup used captively in the manufacture of Biscuits. We note that the issue stands decided by the Tribunal in the case of M/s Rishi Bakers Pvt. Ltd. reported at 2015 (328) E.L.T. 634 (Tribunal) which is one of the appellant before us today. It stand held that sugar syrup coming into existence at the intermediate stage of manufacture of biscuits and consumed captively does not attract Central Excise duty as there is no evidence adduced by the Revenue to reflect upon their marketability.

3. Accordingly, in view of the above, we set aside the impugned order and allow all the appeals of the appellants with consequential relief to the appellants.

(Pronounced & Dictated in Court)

Sd/-
**(Anil G. Shakkarwar)**
**Member (Technical)**

Sd/-
**(Archana Wadhwa)**
**Member (Judicial)**

*Nihal*