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

Sr. Nos.Appeal Nos.Appellant(s)Respondent(s)Impugned Order(s)1.E/2976/2012M/s Star Paper Mills LimitedCommissioner of Central Excise Meerut-IO-I-A No. 143-CE/MRT-I/2012 dated 18.06.2012 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Meerut-I2.E/2977/2012M/s Star Paper Mills LimitedCommissioner of Central Excise Meerut-IO-I-A No. 118-CE/MRT-I/2012 dated 28.05.2012 passed by Commissioner (Appeals) Customs & Central Excise, Meerut-I3.E/3964/2012M/s Star Paper Mills LimitedCommissioner of Central Excise Meerut-IO-I-A No. 245-CE/MRT-I/2012 dated 27.08.2012 passed by Commissioner (Appeals), Central Excise, Meerut-I

Appearance:
Shri Utkarsh Malviya (Advocate) & Shri Atul Gupta (Advocate) for Appellant(s)
Shri Gyanendra Kumar Tripathi (AC) AR for Respondent(s)

CORAM:
Hon’ble Mr. Anil Choudhary, Member (Judicial)
Hon’ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 08/03/2018
Date of Decision : 08/03/2018

FINAL ORDER NOs. 70718-70720/2018

Per: Anil Choudhary

The issue in these appeals is whether the appellants-assessee a manufacturer of paper and paperboard is required to reverse an amount of 8%/10% of the value of sludge/waste under the provisions of Rule 6(3) of CCR, 2004, inevitably arising during manufacture of paper and paperboard.

2. Heard the parties.

3. Having considered the rival contentions we find that the issue herein is squarely covered in favour of the appellants by ruling of the Coordinate Bench of this Tribunal in Magnum Ventures vs. CCE 2014 (303) ELT 226. Accordingly, we allow these appeals and set aside the impugned orders. The appellants shall be entitled for consequential benefits in accordance with law.

(Dictated and pronounced in Court)

Sd/- Sd/-
(Anil G. Shakkarwar)
Member (Technical) (Anil Choudhary)
Member (Judicial)Ankit