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

APPEAL No.E/80/2011-EX[DB]

(Arising out of Order-in-Appeal No. 343-CE/MRT-II/2010 dated 30/09/2010 passed by Commissioner of Central Excise & Customs (Appeals), Meerut-II)

Commissioner of Customs & C.E., Meerut-II **Appellant**

Vs.

M/s Swastic Solvents Product (India) Ltd. **Respondent**

Appearance:

Shri Mohammad Altaf, Assistant Commissioner (AR) for Appellant
Shri Ashish Vaish, Chartered Accountant for Respondent

CORAM:

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

Date of Hearing : 22/05/2018
Date of Decision : 22/05/2018

FINAL ORDER NO-**70943 / 2018**

Per: Archana Wadhwa

The short issue involved in the present appeal is as to whether Fatty Acid and Wax so produced during the course of manufacture of Rice Bran Oil by solvent extraction process would be exempted under Notification No.89/95-CE dated 18.05.1995.

2. We find that the issue herein is no more res-integra and stands covered by the decision of the Larger Bench of the

Tribunal in the case of M/s Ricela Health Foods Ltd. & Others Vs CCE Chandigarh, Order No.8-11/2018 dated 30.01.2018. The same stands followed by this Bench in the case of M/s J.V.L. Agro Industrial Ltd. and Others vide Final Order No.70692-70709/2018 dated 27.02.2018, holding in favour of the assessee.

3. In view of the forgoing, we find no merits in the revenue's appeal, the same is accordingly rejected.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

akp