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

APPEAL No. E/52079/2015-EX[DB]

(Arising out of Order-in-Original No. MP (Dem.-78/2013) 1 of 2015 dated 12/01/2015 passed by Commissioner of Central Excise & Service Tax, Allahabad)

M/s JVL Agro Industries Ltd. **Appellant**

Vs.

Commissioner of Customs & Central Excise, Allahabad **Respondent**

Appearance:

Shri Vaibhav Dixit (Advocate) for Appellant
Shri Gyanendra Kumar Tripathi (Asstt. Commr.) AR for Respondent

CORAM:

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

Date of Hearing : 07/08/2018
Date of Decision : 07/08/2018

FINAL ORDER NO. - **72144/2018**

Per: Archana Wadhwa

The short issue involved in the present appeal is as to whether the Fatty Acid, Wax and Gums emerging as byproducts during the manufacture of refined vegetable oils by processing of crude oil would earn exemption in terms of Notification No.89/95-CE dated 18/05/1995, which exempts "waste parings and scrap arising in the course of manufacture of exempted goods and falling within the schedule to the Central Excise Tariff Act, 1985."

2. Both sides agree that the said issue stand decided by the Larger Bench of the Tribunal in the case of M/s Ricela Health Foods Ltd. vide Final Order No.8-11/2018 dated 30/01/2018 holding that said byproducts emerging during the course of manufacture of vegetable oils would be entitled to the benefit of exemption Notification No.89/95-CE.

3. Inasmuch as the issue stand decided, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Pronounced in Court)

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

Lks