

**REGIONAL BENCH : ALLAHABAD**  
**COURT No. I**

**APPEAL Nos. E/70391 & 70826/2016-EX[DB]**

| <b>Sr. No.</b> | <b>Appeals</b>      | <b>Appellants</b>        | <b>Respondents</b> | <b>Impugned Orders</b>                    |
|----------------|---------------------|--------------------------|--------------------|-------------------------------------------|
| 1.             | E/70391/2016-EX[DB] | M/s Agro Tech Foods Ltd. | CC & CE, Allahabad | OIA No.133/CE/ALLD/2015 dt. 23.11.2015    |
| 2.             | E/70826/2016-EX[DB] | M/s Dinesh Oil Ltd.      | CCE, Kanpur        | OIA No.18/CE/APPL/KNP/2016 dt. 13.05.2016 |

Appearance:

Shri Ramesh Sharma (Consultant) &  
(In Appeal No. E/70391/2016)

Shri Anil Kumar Dixit (Advocate)  
(In Appeal No. E/70826/2016) for Appellants

Shri Shiv Pratap Singh (Dy. Commr.) AR &  
Shri Gyanendra Kumar Tripathi (Asstt. Commr.) AR for Respondents

**CORAM:**

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

Date of Hearing : 13/11/2018  
Date of Decision : 13/11/2018

FINAL ORDER NOs. - **72566-72567/2018**

**Per: Archana Wadhwa**

The short issue involved in both these appeals is as to whether the 'Fatty Acid', 'Residue', 'Acid Oil' and 'Spent Fuller Earth' emerging during the course of manufacture of 'Rice Bran Upgraded Oil', would earn the exemption in terms of Notification No.89/95-CE dated 18/05/1995.

2. Both sides agree that the issue is no more *res integra* and stand settled by the Larger Bench decision of the Tribunal in the case of Ricela Health Foods Ltd. & Others vs. CCE, Chandigarh vide Final Order No.08-11/2018 dated 30/01/2018. It stands held in the said Larger Bench decision that the products in question are exempted in terms of Notification No.89/95-CE.

3. By following the said decision of the Larger Bench, we set aside the impugned orders and allow both the appeals with consequential relief to the appellants, if any.

(Dictated & Pronounced in Court)

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

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

*Lks*