

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL  
REGIONAL BENCH : ALLAHABAD  
COURT No. I  
APPEAL No.E/70964,70821/2016-EX[DB]**

<b>S.No.</b>	<b>Appeal No.</b>	<b>Appellants</b>	<b>Respondents</b>	<b>Impugned Order No.</b>
1	E/70964/2016-EX[DB]	M/s Kanpur Edibles Pvt. Ltd.	Commissioner, Central Excise, Kanpur	Order-in-Appeal No.30/CE/APPL /KNP/2016 dated 24/05/2016 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Kanpur
2	E/70821/2016-EX[DB]	M/s Laxmi Oils Pvt. Ltd.	Commissioner (Appeals), Customs, Central Excise & Service Tax, Kanpur	Order-in-Appeal No.26/CE/APPL /KNP/2016 dated 13/05/2016 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Kanpur

Appearance:

Shri Amit Awasthi (Adv.)  
(In Appeal No.E/70964/2016-EX[DB])

Request for Adjournment  
(In Appeal No.E/70821/2016-EX[DB])

for Appellants

Shri Sandeep Kumar Singh, Deputy Commissioner (AR),  
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 : 05/12/2018

FINAL ORDER NO. **72794-72795 / 2018**

**Per: Archana Wadhwa**

The short issue involved in both the 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 order and allow the appeals with consequential relief to the appellants, if any.

(Pronounced & Dictated in Court)

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

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

*Nihal*