

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

APPEAL No.E/3397/2012-EX[DB]

(Arising out of Order-in-Appeal No. 210-CE/MRT-I/2012 dated 24/07/2012 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Meerut)

M/s Star Paper Mills Ltd.,

Appellant

Vs.

Commissioner of Central Excise & S.T., Meerut-I

Respondent

Appearance:

Shri B.L. Narasimhan & Shri Utkarsh Malviya, Advocates for Appellant
Shri Gyanendra Kr. Tripathi, Asstt Commissioner (AR), for Respondent

CORAM:

Hon'ble Shri Ashok Jindal, Member (Judicial)
Hon'ble Shri Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 26/12/2018
Date of Decision : 26/12/2018

FINAL ORDER NO-72916 / 2018

Per: Ashok Jindal

The issue in this appeal is whether the appellant- 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 appellant by ruling of the Coordinate Bench of this Tribunal in Magnum

Ventures vs. CCE 2014 (303) ELT 226. Accordingly, we allow this appeal and set aside the impugned order. The appellant shall be entitled for consequential benefits in accordance with law.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Ashok Jindal)
Member (Judicial)

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