

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

APPEAL No.E/1083/2012-EX[DB]

(Arising out of Order-in-Appeal No. 10 & 11-CE/GZB/2012 dated 30/01/2012 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Ghaziabad)

M/s International Tobacco Company Ltd.

Appellant

Vs.

Commissioner of Central Excise & S.T., Ghaziabad

Respondent

Appearance:

Shri B.L. Narasimhan & Ms Tanvi Singh, Advocates
Shri Gyanendra Kr. Tripathi, Asstt Commissioner (AR),

for Appellant
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-72918 / 2018

Per: Ashok Jindal

On hearing of parties, we find that a short issue involved is “whether waste & scrap of paper arising during the course of manufacturing of cigarettes, is liable to duty or not?”

2. The said issue came up before this Tribunal in appellant's own case for the earlier period reported in 2004 (165) ELT 314 (Tri.-Del.) wherein this Tribunal held that the waste and scrap of paper arising during the course of manufacturing of cigarette is not a process of manufacture.

Therefore, the said waste and scrap does not attract Central Excise duty. Therefore, following the precedent decision of the Tribunal in appellant's own case, we hold that the appellant is not liable to pay duty on waste & scrap of paper arising during the manufacture of cigarettes.

3. In these terms, the impugned order is set aside and the appeal is allowed with consequential relief.

(Dictated in Court)

(Anil G. Shakkwarwar)
Member (Technical)

(Ashok Jindal)
Member (Judicial)

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