

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

APPEAL No. E/70820/2016-EX[DB]

(Arising out of Order-in-Appeal No. 28/CE/Appeal/KNP/2016 dated 13/05/2016 passed by Commissioner, Customs, Central Excise & Service Tax (Appeals), Kanpur)

M/s Laxmi Oils Pvt. Ltd.

Appellant

Vs.

**Commissioner, Customs, Central Excise &
Service Tax, Kanpur**

Respondent

Appearance:

Ms Pragya Pandey (Advocate) &
Shri Anurag Mishra (Advocate)

Shri Shiv Pratap Singh (Deputy Commissioner) AR

for Appellant
for Respondent

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Hon'ble Mr. Anil G. Shakkwarwar, Member (Technical)

Date of Hearing : 28/12/2018
Date of Decision : 28/12/2018

FINAL ORDER NO **72928 / 2018**

Per: Ashok Jindal

After hearing both the sides we find that the short issue involved in this appeal is as to whether the waste and scrap arising during the course of manufacturing of vegetable oil is eligible to duty, is entitled for availing the exemption in terms of Notification No.89/95 – Central Excise dated 18.05.1995, or not?

2. As the issue has been settled by the Larger Bench of this Tribunal in the case of Ricela Health Foods Ltd. & Others vs. CCE, Chandigarh vide Final Order Nos. 08-11/2018 dated 30.01.2018, wherein it has been said that during the course of manufacturing the vegetable oil, any waste and scrap arisen in the form of Residue, Fatty Acid and etc., is entitled for benefit of Exemption Notification No.89/95 – Central Excise dated 18.05.1995. Therefore, we hold that the appellant is entitled for the benefit of Exemption which is cited hereinabove and no demand is payable by the appellant.

3. In these terms, we set aside the impugned order and allow the appeal with consequential relief, if any.

(Dictated and Pronounced in Court)

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

Sd/-
(Ashok Jindal)
Member (Judicial)

Ankit