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

APPEAL No. E/71161/2018-EX[DB]

(Arising out of Order-in-Appeal No. MRT/EXCUS/000/APPL-MRT/37/2018-19 dated 07/06/2018 passed by Commissioner of Central Goods & Service Tax (Appeals), Meerut)

Commissioner of Central Goods & Service Tax, Meerut **Appellant**

Vs.

M/s Gulshan Polyols Ltd.
(Erstwhile – Gulshan Sugars & Chemicals Division) **Respondent**

Appearance:

Shri Gyanendra KumarTripathi, Deputy Commissioner (AR), for Appellant
Absent, for Respondent

CORAM:

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

Date of Hearing & Date of Decision : 31/01/2019

FINAL ORDER NO. **70219/2019**

Per: Anil G. Shakkarwar

After hearing the learned A.R. on behalf of the Revenue, we note that the present appeal is filed by the Revenue against the impugned order, wherein the learned Commissioner (Appeals) has held that residue i.e. left over on manufacture of Liquid Glucose from Rice, is not excisable. We note that the residue is an agriculture waste and Hon'ble Supreme Court of India in the case of Union of India *Versus* DSCL Sugar Ltd. reported at 2015 (322) E.L.T. 769 (S.C.) has held that Bagasse is an agriculture waste and residue and not being result of any process and therefore not covered by the definition of ‘manufacture’. By applying the said Ruling in the present case, we hold that impugned order is sustainable. We, therefore, do not find any reason to interfere with the impugned order. In result, appeal filed by Revenue is rejected.

(Dictated in Court)

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

Sd/-
(Archana Wadhwa)
Member (Judicial)

Ansari