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

APPEAL No.E/71043/2018-EX[SM]

(Arising out of Order-in-Appeal No. MRT/CX/000/APPL-MRT/56/2018-19 dated 14/05/2018 passed by Commissioner of Central Excise & Service Tax (Appeals), Ghaziabad)

Commissioner of Central Excise & S.T., Meerut-i **Appellant**

Vs.

M/s Dhampur Sugar Mills Ltd. **Respondent**

Appearance:

Shri Mohammad Altaf, Assistant Commissioner (AR), for Appellant
Shri Aalok Arora, Advocate for Respondent

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)

Date of Hearing : 13/03/2019
Date of Decision : 13/03/2019

FINAL ORDER NO-**70596 / 2019**

Per: Archana Wadhwa

A short issue required to be decided in the present appeal of the revenue is as to whether the Bio-Compost, which was manufactured by mixing two wastes which has arisen during the manufacture of distillery, are required to be considered as exempted final product, thus, requiring the assessee to pay particular percentage of the value of the said exempted Bio-compost in terms of Rule 6 (3) (1) of Cenvat Credit Rules, 2004.

2. I find that the issue stands decided by the decision of this Tribunal in the case of M/s Chal Than Vibhag Khand Udyog Sahakari Mandali Ltd. Vs Commissioner of Central Excise & Service Tax, Surat-I reported as 2016 (339) ELT 413 (Tri.-Ahmd.) laying down that the compost being a by-product, Rule 6 (3) (1) will not apply.

3. By following the same, I find no merits in the revenue's appeal. The same is accordingly rejected.

(Dictated in Court)

(Archana Wadhwa)
Member (Judicial)

akp