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

APPEAL No. E/59042/2013-EX[DB]

(Arising out of Order-in-Appeal No.72-CE/MRT-I/2013 dated 30/04/2013 passed by Commissioner (Appeals), Central Excise, Meerut-I)

M/s Star Paper Mills Ltd. **Appellant**

Vs.

Commissioner of Central Excise

(Appeals), Meerut-I **Respondent**

Appearance:

Shri Atul Gupta (Adv.) & Shri Utkarsh Malviya (Adv.) for Appellant
Shri Mohd. Altaf (Asstt. Commr.) AR for Respondent

CORAM:

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)
Hon'ble Mr. Ajay Sharma, Member (Judicial)

Date of Hearing : 26/03/2019
Date of Decision : 26/03/2019

FINAL ORDER NO. - **70670/2019**

Per: Anil G. Shakkarwar

After hearing both the sides duly represented by Shri Atul Gupta learned advocate on behalf of the appellant and Shri Mohd. Altaf learned A.R. on behalf of the Revenue, we note that the issue in the present appeal is whether appellant – assessee who is manufacturer of paper and paperboard is required to reverse amount @ of 8%/10% on the value of sludge/waste under the provisions of Sub-rule (3) of Rule 6 of Cenvat Credit Rules, 2004, inevitably arising during the manufacture of paper and paperboard.

2. We note that the issue is no *res integra* and is decided in favour of the appellant through Final Order No.70718-70720/2018 dated 08/03/2018 by this Tribunal in appellant's own case. By relying upon the precedent decision we set aside the impugned order and allow the appeal.

(Dictated & Pronounced in Court)

Sd/-	**Sd/-**
(Ajay Sharma)	**(Anil G. Shakkarwar)**
Member (Judicial)	**Member (Technical)**

Lks