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

APPEAL No.E/70560/2018-EX[SM]

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-1306-1308-17-18 dated 13/10/2017 passed by Commissioner (Appeals), Central Tax, Noida)

M/s Simbhaoli Sugar Ltd. **Appellant**

Vs.

Commissioner, Central Excise, Noida **Respondent**

Appearance:
Shri Rajesh Chhibber (Adv.) for Appellant
Shri Mohd. Altaf, Assistant Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing/ Decision : 14/03/2019

FINAL ORDER NO.**70612 / 2019**

Per: Archana Wadhwa

The short issue involved is that Bio-compost arising as a byproduct during the manufacture of sugar and cleared without payment of duty is to be considered as an exempted final product so as to apply provision of Rule 6 (1) of Cenvat Credit Rules.

2. Both sides agree that the issue stands decided in the same assessee's case vide Final Order No.71567/2018 dated 19.07.2018 laying down that the said Rule is not applicable and there is no requirement of

payment of any amount in terms of said Rule. By following the same, I set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Pronounced & Dictated in Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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