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

APPEAL No.E/71354/2018-EX[SM]

(Arising out of Order-in-Appeal No.MRT/EXCUS/000/APPL-MRT/265/2018-19 dated 17/08/2018 passed by Commissioner (Appeals), Central Goods & Service Tax, Meerut)

Commissioner, Central GST, Meerut	**Appellant**
Vs.	
M/s Naglamal Sugar Complex	**Respondent**

Appearance:

Shri Shiv Pratap Singh, Deputy Commissioner (AR),	for Appellant
Shri Kartikeya Narain (Adv.)	for Respondent

CORAM:

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

Date of Hearing /Decision : 15/03/2019

FINAL ORDER NO.**70725 / 2019**

Per: Archana Wadhwa

Being aggrieved with the order passed by Commissioner (Appeals), Revenue has filed the present appeal.

2. The short issue involved is as to whether the 'Bagasse and Press Mud' emerged during the course of manufacture of sugar and molasses would attract the provisions of Rule 6 3(1) of Cenvat Credit Rules for the period post March 2015 when the provisions of the said rule were amended.

3. I find that the issue is no more *res integra* and stands decided by the Tribunal decision in the case of M/s Triveni Engineering & Industries Ltd. V/s C.C. & C.E. & S.T., Noida vide Final Order No.71157/2018 dated 19.06.2018.

4. As such I find no merits in the Revenue's appeal, the same is accordingly rejected.

(Pronounced & Dictated in Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Nihal