CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Excise Appeal No. 70233 of 2018

(Arising out of Order-in-Appeal No.NOI-EXCUS-002-APPL-1311-17-18 dated 13/10/2017 passed by Commissioner (Appeals), Central Tax, Noida)

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

VERSUS

Commissioner of Central Excise, Hapur **.....Respondent**

APPEARANCE:

Shri Rajesh Chhibber, Advocate for Appellant
Shri Mohd. Altaf, Authorized Representative for Respondent

CORAM :
Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

DATE OF HEARING : 10 May 2019
DATE OF DECISION :10 May 2019

FINAL ORDER NO. **70930 / 2019**

ANIL G. SHAKKARWAR

After hearing both the sides duly represented by learned advocate, Shri Rajesh Chhibber on behalf of the appellant and learned AR, Shri Mohammad Altaf on behalf of the Revenue, I note that the issue in the present appeal is regarding liability of the appellant to pay a particular percentage of value of press-mud under Rule 6(3)(1) of Cenvat Credit Rules, 2004.

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 in respect of press-mud since press-mud has

been held to be agriculture waste. I therefore set aside the impugned order and allow the appeal.

(Dictated and Pronounced in open Court)

Sd/-

(Anil G. Shakkarwar)
Member (Technical)

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