CUSTOMS, EXCISE & SERVICE TAX APPELLATETRIBUNAL ALLAHABAD

REGIONAL BENCH -COURT No. I

Excise/Stay/70175 of 2019 In
Excise Appeal No.70247 of 2019-[Division Bench]

(Arising out of Order-in-Appeal No. MRT/EXCUS/000/APPL-MRT/374/2018-19 dated 26/11/2018passed by Commissioner of Central Excise & Customs (Appeals), Ghaziabad)

Principal Commissioner, Central Goods & Service Tax,

.....Appellant

(Shamli, Meerut)

VERSUS

M/s SBEC Sugar Ltd., ...Respondent

(LoyanMalakpur, Baraut, Baghpat-250611)

<u>APPEARANCE:</u>

None for the Appellant
Shri Sandeep Kumar Singh, Deputy Commissioner Authorised Representative for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER(TECHNICAL)

FINAL ORDER NO.- 71111 / 2019

Date of Hearing : 18/06/2019
Date of Decision : 18/06/2019

PER: ARCHANA WADHWA

After rejecting the request for staying the operation of the impugned order of Commissioner (Appeals), we proceed to decide the appeal itself, inasmuch as, the issue stands covered by the precedent decision of the Tribunal.

2. The short issue involved in the present appeal is as to whether after the amendment of Rule 6 (1) of the Cenvat Credit

Rules by way of insertion of explanation (1) and (2) in the said Rule, whether the respondent, who were engaged in the manufacture of sugar, are liable to pay 6% of the value of the bagasse and press-mud cleared by them.

3. For holding that there was no requirement for payment of 6% of the value of goods, even after the amendment of the provisions of Rule 6, the lower authorities has relied upon the decision of Hon'ble Supreme Court in the case of Union of India Vs DSCL Sugars reported as 2015 (322) ELT 769 (SC) laying down that the bagasse and pres-mud cannot be held to be manufactured items.

We note that an identical issue was considered by this Tribunal in the case of Commissioner of Central Excise & Service Tax, Meerut Vs M/s Bajaj Hindusthan Sugar Ltd. Final Order No.70955-70958/2019 dated 15.05.2019 wherein the revenue's appeal was rejected.

4. By following the said decision of the Tribunal, we find no merits in the present appeal and accordingly, we reject the appeal filed by the revenue. The stay petition also gets disposed of.

(Dictated and pronounced in opencourt)

(ArchanaWadhwa)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

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