CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Excise Appeal No.3585 of 2012

(Arising out of Order-in-Original No.MP(Dem.-16/2012) 22 of 2012 dated 07/08/2012 passed by Commissioner, Central Excise & Service Tax, Allahabad)

M/s J.V.L. Agro Industrial Ltd. .....Appellant

Vill-Naupur P.O.-Thanagaddi

Jaunpur (U.P.)

VERSUS

Commissioner of Central Excise .....Respondent

Allahabad

APPEARANCE:

Absent for Appellant
Shri Sandeep Kumar Singh, Authorized Representative for Respondent

CORAM :
Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)
Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

DATE OF HEARING : 24 June, 2019
DATE OF DECISION : 24 June, 2019

FINAL ORDER NO. **71240 / 2019**

ARCHANA WADHWA

On matter being called neither anybody appeared nor is there any adjournment request. Accordingly, we have heard learned AR appearing for the Revenue and have gone through the impugned order.

2. The short issue involved is as to whether the 'Fatty Acid', 'Residue', 'Acid Oil' and 'Spent Fuller Earth' emerging during the course of manufacture of 'Rice Bran Upgraded

Oil', would earn the exemption in terms of Notification No.89/95-CE dated 18/05/1995.

3. Learned AR agrees that the issue is no more res integra and stand settled by the Larger Bench decision of the Tribunal in the case of Ricela Health Foods Ltd. & Others vs. CCE, Chandigarh vide Final Order No.08-11/2018 dated 30/01/2018. It stands held in the said Larger Bench decision that the products in question are exempted in terms of Notification No.89/95-CE. 3. By following the said decision of the Larger Bench, we set aside the impugned order and allow both the appeals with consequential relief to the appellants, if any.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

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