# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
# ALLAHABAD

REGIONAL BENCH – COURT NO.I

**Excise Appeal No.70590 of 2018**

(Arising out of Order-in-Appeal No.12/Commissioner/Dehradun/2018 dated 13/02/2018 passed by Commissioner (Appeals), Central Goods & Service Tax, Commissionerate, Dehradun)

**M/s Indian Potash Ltd.** **.....Appellant**

(Saharanpur Road, Rohana

Kalan Muzaffarnagar, U.P.)

*VERSUS*

**Central GST, Meerut** **.....Respondent**

(Meerut)

**APPEARANCE:**

Shri Rajesh Chibber, Advocate for Appellant
Shri Santosh Kumar Agarwal, Authorized Representative for Respondent

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

**FINAL ORDER NO.70170/2020**

DATE OF HEARING : 06 February, 2020
DATE OF DECISION : 06 February, 2020

**ARCHANA WADHWA**

The short issue involved in the present appeal is as to whether the Bagasse and Press Mud which came into existence during the manufacture of sugar would attract payment of certain amount in terms of the provisions of Rule 6(3), after the amendment to the said rule w.e.f. 01.04.2016.

2. Both the sides agree that the Boards Circular no.1027/15/2016-CX dated 25.04.2016 holding that such payment is required stands quashed by the Hon'ble

Allahabad High Court in the case of Balrampur Chini Mills Ltd. Vs Union of India 2019 (368) ELT 276 (Allahabad). In view of the above, we find no merits in the Revenue's stand.

3. Accordingly the impugned is set aside and appeal is allowed with consequential relief to the appellant.

(Dictated and Pronounced in open Court)

**Sd/-**
**(Archana Wadhwa)**
**Member (Judicial)**

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

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