FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 11/07/2017

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. A/70604/2017-EX[DB] dated 27/06/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the **Central Excise and Salt Act, 1944.**

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/1595/2010	C.C.E, MEERUT-I Excise Chowk,Opposite Choudhary Charan Singh University Mangal Panday Nagar, Meerut - 250005.
		Name and Address of Respondent
2		BSM PETROCHEM PVT. LTD. 8TH K.M. VILLAGE-SAINI, MAWANA ROAD, MEERUT. ,,

Copy To
3Advocate(s) / Consultant(s):

Rajesh chibber
FA-9, KAVI NAGAR,
GHAZIABAD,
UP

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad -- 38

12 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

14 C.D.R. 15 Office Copy 16 Guard File

Asstt. Registrar

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

APPEAL No. E/1595/2010-EX[DB]

(Arising out of Order-in-Appeal No. 243-CE/MRT-I/2010 dated 26/02/2010 passed by Commissioner of Customs & Central Excise (Appeals), Meerut-I)

Commissioner of Central Excise, Meerut-I **Appellant**

Vs.

M/s BSM Petrochem Pvt. Ltd. **Respondent**

Appearance:

Shri Gyanendra Kumar Tripathi, Asst. Commissioner (AR), for Appellant
Shri Rajesh Chhibber, Advocate, for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing & Date of Decision : 27/06/2017

FINAL ORDER NO. 70604/2017..........

Per: Anil G. Shakkarwar

The present appeal is directed against Order-in-Appeal No. 243-CE/MRT-I/2010 dated 26/02/2010 passed by Commissioner of Customs & Central Excise (Appeals), Meerut-I.

2. The brief facts of the case are that the respondent were engaged in the manufacture of Miscellaneous Chemicals namely Organic Composite Solvents, Thinners, etc. falling under Chapter 38 of Schedule to the Central Excise Tariff Act, 1985. The raw material for manufacture of said goods was Commingled Crude Oil classifiable under Tariff Item No.

27090000. After the goods were manufactured the residue was called as Waste Crude Oil. The respondent cleared Waste Crude Oil at nil rate of duty classifying the same under Tariff Item No. 27109900. It appeared to Revenue that the said Waste Crude Oil was classifiable under Tariff Item No. 38140010. Therefore, the respondents were issued with a Show Cause Notice dated 07/01/2008, wherein the respondents were called upon to show cause as to why Waste Crude Oil should not be classified under Tariff Item No. 38140010 and why Central Excise duty amounting to Rs.33,01,130/- should not be demanded from them. The issue was adjudicated through Order-in-Original No. 27/ADC/M-I dated 29/05/2009, wherein Original Authority decided that Waste Crude Oil was classifiable under Tariff Item No. 27090000. Aggrieved by the said order Revenue preferred appeal before Commissioner (Appeals). Ld. Commissioner (Appeals) decided the appeal through impugned Order-in-Appeal dated 26/02/2010, wherein the ld. Commissioner (Appeals) dismissed the appeal filed by Revenue and upheld the order passed by Original Authority. Aggrieved by the said order Revenue preferred appeal before this Tribunal.

3. Heard the ld. A. R. for Revenue, who has presented the grounds of appeal.

4. Heard the ld. Counsel - Shri Rajesh Chhibber, who has submitted that this Tribunal through Final Order No.

70570/2017 dated 07/06/2017 has decided classification in respect of Waste Crude Oil which was also called as 'Residual Crude Petroleum Oil' under Tariff Item No. 27090000. Therefore, the appeal filed by Revenue may be dismissed.

5. Having considered the rival contentions and on perusal of the facts on record, we find that this Tribunal through Final Order No. 70570/2017 dated 07/06/2017 has decided classification in respect of Waste Crude Oil which was also called as 'Residual Crude Petroleum Oil' under Tariff Item No. 27090000. We, therefore, find no merit in appeal filed by Revenue. We, therefore, dismissed the appeal filed by Revenue. The appellant shall be entitled for consequential relief, as per law.

(Dictated and pronounced in Court)

-Sd/-
(ANIL CHOUDHARY)
Member (JUDICIAL)

-Sd/-
(ANIL G. SHAKKARWAR)
Member(TECHNICAL)

Ansari

प्रमाणित प्रति/Cerified True Copy
14/07/2017
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001