

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

To

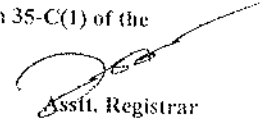
Dated: 31/07/2017

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70720/2017-SM[BR] dated 21/07/2017

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.

  
 Asst. Registrar

| Application | Appeal      | Name and Address of Appellant                                                                         |
|-------------|-------------|-------------------------------------------------------------------------------------------------------|
| 1           | E/2370/2011 | <b>DSCL SUGAR-AJBAPUR,<br/>VILLAGE-AJBAPUR, P.O.-<br/>MULLAPUR, DISTT.<br/>LAKHIMPUR KHERI (U.P.)</b> |

|   | Name and Address of Respondent                       |
|---|------------------------------------------------------|
| 2 | <b>-C.C.E. LUCKNOW<br/>7-A, Ashok Marg, Lucknow.</b> |

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

**Karrikeya Narain (Adv.)  
B-2/210 (Basement)  
Safdarjung Enclave,  
New Delhi  
Delhi  
110029**

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 Rohak 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 ICAI 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

  
 Asst. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL  
REGIONAL BENCH : ALLAHABAD  
COURT No. 1**

**APPEAL No.E/2370/2011-EX[SM]**

(Arising out of Order-in-Appeal No. 164-CE/LKO/2010 dated 30/06/2011  
passed by Commissioner of Central Excise & Customs (Appeals),  
Lucknow)

**M/s DSCL Sugar-Ajbapur,**

**Appellant**

**Vs.**

**Commissioner of Central Excise, Lucknow**

**Respondent**

**Appearance:**

Shri Kartikeya Narain, Advocate

for Appellant

Shri Sandep Kumar Singh, Deputy Commissioner (AR),

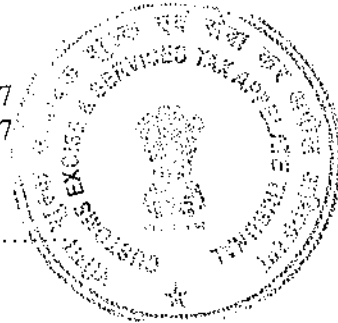
for Respondent

**CORAM:**

**Hon'ble Mr. Anil Choudhary, Member (Judicial)**

Date of Hearing : 21/07/2017  
Date of Decision : 21/07/2017

FINAL ORDER NO:-70720/2017



**Per: Anil Choudhary**

The present appeal is filed by the appellant against Order-in-Appeal No. 164-CE/LKO/2010 dated 30/06/2011 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow. The issue in this appeal is regarding dutiability on exempted final products 'bagasse' under Rule 6 (3) (i) of Cenvat Credit Rules, 2004.

2. The learned Commissioner (Appeals) have vide the impugned order, remanded the matter to the Additional

Commissioner, who vide subsequent Order-in-Original No. 38-39/ADC/LKO/CX/2015-16 dated 22<sup>nd</sup> September, 2015 has dropped the demand, in view of the law, explained by the Hon'ble Supreme Court in the case of M/s Balrampur Chini Mills Ltd. and also in appellants own case.

3. Accordingly, this appeal is disposed of as infructuous.

(Dictated in Court)



(ANIL CHOUDHARY)  
MEMBER (JUDICIAL)

akp

प्रमाणित प्रतः/Certified True Copy

सहायक पंजीकार/Asstt. Registrar  
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर  
अपील अधिकरण (C.E.S.T.A.T.)  
38, एम. जी. मार्ग, इलाहाबाद-211001  
38, M. G. MARG, ALLAHABAD-211001

