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: 22/01/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70204-70207/2018-EX[DB] dated 15/01/2018

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/641/2012	BALRAMPUR CHINI MILLS LTD. UNIT: BABHNAN, DISTT. GONDA (U.P.)
2	E/815/2012	**Balrampur Chini Mills Ltd** Unit Babhnan, Distt Gonda Up
3	E/821/2012	**Gobind Sugar Mills Ltd** P.o. Aira Estate, Distt. Kheri (up) 262722
4	E/55362/2014	**Kisan Sahkari Chini Mills Ltd** Anoopshahr BULANDSHAHAR UP -202391

	Name and Address of Respondent
5	-C.C.E Allahabad 38,M.G.Marg, civil Lines, Allahabad
6	C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA,(UP)-201307
7	C.C.E. & S.T.-Lucknow 7-A...ASHOK MARG, LUCKNOW, (UP) -226001

C.C. & C.E. & S.T.-Allahabad
38...M G MARG...CIVIL LINES,
ALLAHABAD. (UP) -211001

Other Appellants and Respondents as per Annexure

Copy To

9Advocate(s) / Consultant(s):

BIPIN GARG & CO.
ADVOCATES(ALLD)
102, MAHALAXMI
ENCLAVE (ADJ. INCOME
TAX OFFICE), STANLEY
ROAD, CIVIL LINES,
ALLAHABAD (U.P.)-211001

10 Bar Association, CESTAT, Allahabad

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

12 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

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

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

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

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

17 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

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

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

20 C.D.R. 21 Office Copy 22 Second Folder Copy 23.Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

REGIONAL BENCH : ALLAHABAD

COURT No. 1

APPEAL No. E/641, 815 & 821/2012 & E/55362/2014-EX[DB]

Sr.	Appeal No.	Order-in-Appeal No.
1	E/641/2012	259/CE/APPL/ALLD/2011 dated 21.12.2011 passed by Commissioner of Customs & Central Excise (Appeals), Allahabad
2	E/815/2012	07/CE/APPL/ALLD/2012 dated 13.01.2012 passed by Commissioner of Customs & Central Excise(Appeals), Allahabad
3	E/821/2012	38-CE/LKO/2012 dated 31.01.2012 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Lucknow
4.	E/55326/2014	NOI/EXCUS/000/APP/95/14-15 dated 30.04.2014 passed by Commissioner of Customs, Central Excise & Service Tax, (Appeals), Noida

M/s Balrampur Chini Mills Ltd. (In Appeal No. E/641/2012),

Balrampur Chini Mills Ltd. (In Appeal No. E/815/2012),

Gobind Sugar Mills Limited (In Appeal No. 821/2012) &

Kisan Sahkari Chini Mills Ltd. (In Appeal No. 55326/2014)

Appellant

Vs.

Commissioner of Central Excise, Allahabad (In Appeal No. E/641 & 815/2012),

Commissioner of Central Excise, Lucknow (In Appeal No. 821/2012) &

Commissioner of Central Excise, Noida (In Appeal No. 55326/2014)

Respondent

Appearance:

Ms. Stuti Saggi, Advocate (In Appeal Nos. E/641, 815, & 821/2012) &
Shri Mayank Garg, Advocate (In Appeal No. E/55326/2014)
for Appellant

Shri Rajeev Ranjan, Joint Commissioner (AR) &
Shri Pradeep Kumar Dubey, Superintendent (AR). for Respondent

CORAM:

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

Date of Hearing & Date of Decision : 15/01/2018

FINAL ORDER NO. 70204-70207/2018

Per: Ashok Jindal

Heard the parties.

2. After hearing both the sides, we find that the shot issue emerges out of which is that the appellants are required to pay duty on bio-compost, bagasse and press-mud arising during the manufacture of Sugar & Molasses which has been cleared to distillery by the appellant or not.

3. The issue involved in the present case is well settled by the Hon'ble Apex Court in the case of Union of India *Versus* DSCL Sugar Ltd. reported at 2015 (322) ELT 769 (S.C.), wherein it has been held that the bagasse arising during the course of manufacture of Sugar & Molasses is not dutiable, therefore, no duty is payable by the assessee on bagasse. Further, the Hon'ble Apex Court in the case of Commissioner of Central Excise, Meerut *Versus* Titawi Sugar Complex reported at 2003 (152) ELT 21 (S.C.) has held that press-mud is not a marketable commodity, therefore, no duty is payable by the assessee. Considering the fact that the items on which duty has been demanded are emerging during the course of manufacture of Sugar & Molasses and are not dutiable in terms of the decision of the Hon'ble Apex Court in the case of Union of India *Versus* DSCL Sugar Ltd. (supra). Therefore, we hold that not duty is payable by the appellant on bio-compost, bagasse and press-mud emerging during the manufacture of Sugar & Molasses.

Ashok Jindal

4. In view of the above, we set aside the impugned orders. In result, we allow all the appeals filed by the appellants' with consequential relief, if any.

(Dictated in Court)

Sd/-

Anil G. SHAKKARWAR

(MEMBER TECHNICAL)

Sd/-

ASHOK JINDAL

(MEMBER JUDICIAL)

Ansari

प्रमाणित प्रति/Certified True Copy

16/02/18

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[illegible] (C.E.S.T.A.T.)

38, एम.जी.मार्ग, इलाहाबाद-211001

38, M. G. MARG,ALLAHABAD-211001