

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: 27/12/2017

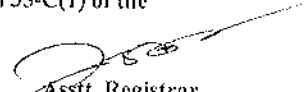
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71929/2017-EX[DB] dated 13/12/2017

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/1153/2012	Commissioner of Central Excise and Service Tax-Lucknow 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
		Name and Address of Respondent
2		D S C L Sugar Runpur, Distt. Hardoi. (U.P.)

Copy To

3 Advocate(s) / Consultant(s):

KAPIL VAISH
2nd Floor, Part-a Krishna Janki
Palace, 35-c, Rampur Garden, Civil
Lines, Bareilly, 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, Opp ICICI Bank of Defence Colony New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaidhyaram 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

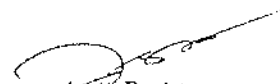
13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R.

15 Office Copy

16 Second Folder Copy

~~17 Guard File~~


Asstt. Registrar

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

APPEAL No. E/1153/2012-EX[DB]

(Arising out of Order-in-Appeal No. 50-CE/LKO/2012 dated 08/02/2012
passed by Commissioner (Appeals), Customs, Central Excise & Service
Tax, Lucknow)

Commissioner of Central Excise & Service Tax, Lucknow

Appellant

Vs.

M/s D S C L Sugar

Respondent

Appearance:

Shri Pradeep Kumar Dubey (Supdt.) AR
Shri Kapil Vaish (C.A.)

for Appellant
for Respondent

CORAM:

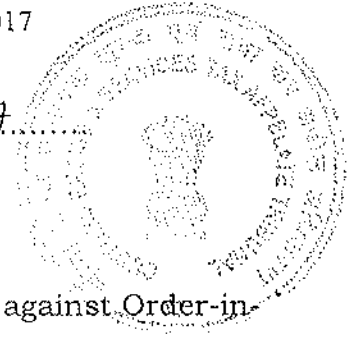
Hon'ble Mr. Anil Choudhary, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)



Date of Hearing : 13/12/2017
Date of Decision : 13/12/2017

FINAL ORDER NO.: 7/229/2017

Per: Anil Choudhary



The present appeal is filed by Revenue against Order-in-Appeal No. 50-CE/LKO/2012 dated 08/02/2012 passed by Commissioner (Appeals) of Central Excise & Service Tax, Lucknow by which he was pleased to confirm the levy of duty on Baggasse & pleased to reduce the penalty, (by way of reversal under Rule 6(3) of Cenvat Credit Rules, 2004).

2. Heard the parties.

3. Learned Counsel of the respondent – assessee informs that said order of the Learned Commissioner (Appeals) related to similar issue, was pending before the Hon'ble Allahabad High Court with regard to ^{writ} proceedings, the respondent – *Ass* assessee also took this matter to the Hon'ble High Court in Writ Petition No.1803(M/B) & 1817 (M/B) of 2012 which were decided by order dated 18th May, 2012 in favour of assessee holding that Bagasse being agricultural waste is not a manufacturing ^{ed} product and does not ^{attract} ~~exempted under~~ *Ass* provision of Rule 6(3) of CCR, 2004. Accordingly, we find that the present appeal filed by Revenue is infructuous on the basis of doctrine of merger, by the decision of Hon'ble High Court as mentioned.

4. Accordingly, this appeal by Revenue is dismissed.

(Dictated & Pronounced in Court)

-Sd/-

(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

-Sd/-

(ANIL CHOUDHARY)
Member(JUDICIAL)

Lks

Specimen of the Copy

29/01/18
38, Udhampur, Jammu & Kashmir
38, Udhampur, Jammu & Kashmir

