

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

Dated: 30/11/2017

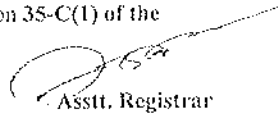
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71735-71736/2017-SM|BR| dated 20/11/2017

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
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1	E/2596/2011	DSCL SUGAR -AJBAPUR, VILLAGE-AJBAPUR, P.O.- MULLAPUR, DISTT. LAKHIMPUR KHERI (U.P.)
2	E/2694/2011	DSCL SUGAR-LONI Village- Loni, P.O Anjhi, Shahbad, Distt- Hardoi(UP)

Name and Address of Respondent

3	-C.C.E. LUCKNOW 7-A, Ashok Marg, Lucknow.
4	-C.C.E. LUCKNOW 7-A, Ashok Marg, Lucknow.

Other Appellants and Respondents as per Annexure

Copy To

5 Advocate(s) / Consultant(s):

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

6 Bar Association, CESTAT, Allahabad

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

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

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

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

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

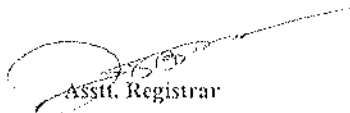
12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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

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

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

16 C.D.R. 17 Office Copy 18 Second Folder Copy 19 Guard File


 Asstt. Registrar

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

APPEAL Nos. E/2596 & 2694/2011-EX[SM]

(Arising out of Orders-in-Appeal No. 179 & 177-CE/LKO/2011 dated 05/08/2011 passed by Commissioner of Central Excise, Service Tax & Customs (Appeals), Lucknow)

M/s DSCL Sugar

Appellant(s)

Vs.

Commissioner of Central Excise, Lucknow

Respondent(s)

Appearance:

Shri Kartikeya Narain (Advocate)
Shri Mohd. Altaf (Asstt. Commr.) AR

for Appellant(s)
for Respondent(s)

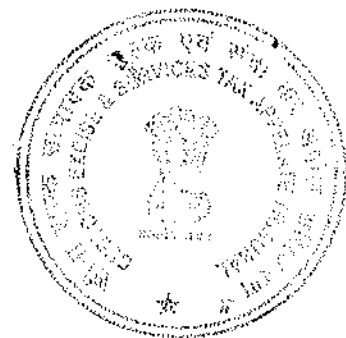
CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

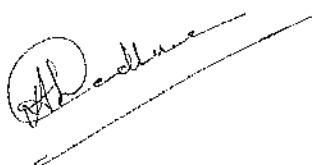
Date of Hearing : 20/11/2017
Date of Decision : 20/11/2017

FINAL ORDER NOS. 72735-71736/2017

Per: Archana Wadhwa



Learned Advocate appearing for the appellant submits that the proceedings were initiated against the appellant proposing confirmation of demand of duty on the bagasse, which emerges during the crushing of the sugarcane on the ground that the same is an excisable item. However, the Original Adjudicating Authority vacated the show cause notice and dropped the proceedings against the appellants. However, the Revenue filed an appeal against the said order



before the Commissioner (Appeals) who remanded the matter for fresh decision.

2. The appellant filed present two appeals against the said order of Commissioner (Appeals).

3. On matter being called, learned advocate for the appellants pointed out that the remand proceedings have already been finalized by the Original Adjudicating Authority dropping the demand based upon the Hon'ble Supreme Court's decision in their own case. As such the present two appeals has become infructuous. Learned A.R. agrees to the above factual development.

In view of the above, appeals are dismissed as infructuous.

(Dictated and pronounced in Court)

Sd/-

(Archana Wadhawa)

Member(Judicial)

ankit

02/01/18
30, GANDHI RD, ALHABAD-211001
30 M. G. ROAD, ALHABAD-211001

