

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: 07/03/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70534/2018-EX[DB] dated 07/03/2018

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/1141/2012	Star Paper Mills Ltd Saharanpur(UP)-247001
		Name and Address of Respondent
2		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD,MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005

Copy To

3 Advocate(s) / Consultant(s):

Utkarsh Malviya (Advocate), ALD
3/1A/3 OPP AUTO SALES, Above
the Office Of Blue Dart/DHL
Courier, COLVIN ROAD, LOHIA
MARG ALLAHABAD-211001

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), 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 ICAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

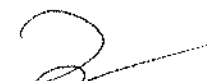
13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R.

15 Office Copy

16 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/1141/2012-EX[DB]

(Arising out of Order-in-Appeal No. 02/CE/MRT-I/2012 dated 05/01/2012
passed by Commissioner of Central Excise, Service Tax & Customs
(Appeals), Meerut-I)

M/s Star Paper Mills Ltd.

Appellant

Vs.

Commissioner of Central Excise, Meerut-I

Respondent

Appearance:

Shri Utkarsh Malviya (Advocate)

for Appellant

Shri Sandeep Kumar Singh (Dy. Commr.) AR

for Respondent

CORAM:

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

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

Date of Hearing : 08/11/2017

Date of Decision : 08/11/2017

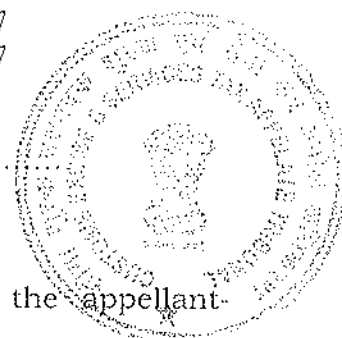
FINAL ORDER NO. 70534/2018.....

Per: Anil Choudhary

The issue in this appeal is whether the appellant-
assessee a manufacturer of paper and paperboard is required
to reverse an amount of 8%/10% of the value of sludge/waste
under the provisions of Rule 6(3) of CCR, 2004, inevitably
arising during manufacture of paper and paperboard.

2. Heard the parties.

3. Having considered the rival contentions we find that the
issue herein is squarely covered in favour of the appellant by
ruling of the Coordinate Bench of this Tribunal in Magnum



Ventures vs. CCE 2014 (303) ELT 226. Accordingly, we allow this appeal and set aside the impugned order. The appellant shall be entitled for consequential benefits in accordance with law.

(Dictated and pronounced in Court)

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

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

Ankur

प्रमाणित प्रतः
Certified True Copy

14/03/18
आसुत पंजीयत
Asstt. Registrar
बी.पी.ओ., उद्योगिक एवं सेवा कर
ऑफिस बिल्डिंग (C.E.S.T.A.T.)
38, ए.पी.सी. मार्ग, मुंबई-400001
38, M. G. MARC, ALLAHABAD-211001

