

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: 09/01/2018

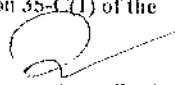
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70130/2018-EX[DB] dated 05/01/2018

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/3440/2012	Commissioner of CUSTOMS- Meerut-i EXCISE CHOWK...UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH 250005

2		Name and Address of Respondent Baghpat Cooperative Sugar Mills Ltd. Baghpat,, MEERUT, UP
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Copy To

3 Bar Association, CESTAT, Allahabad

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

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

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

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

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

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

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

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

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

13 C.D.R. 14 Office Copy 15 Second Folder Copy 16 Guard File


Asstt. Registrar

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

APPEAL No. E/3440/2012-EX[DB]

(Arising out of Order-in-Appeal No. 203-CE/MRT-I/2012 dated 23/07/2012 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Meerut)

Commissioner of Customs, Central Excise & Service Tax,
Meerut-I

Appellant

Vs.

M/s Baghpat Co-operative Sugar Mills Ltd.

Respondent

Appearance:

Shri Pawan Kumar Singh, Superintendent (AR),
Absent,

for Appellant
for Respondent

CORAM:

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

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

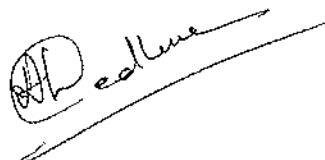
Date of Hearing & Date of Decision : 05/01/2018

FINAL ORDER NO. 70130/2018.....

Per: Archana Wadhwa

Being aggrieved with the order passed by Commissioner (Appeals), vide which he has set aside the demand of duty raised against the respondent at a particular percentage of the value of Bagasse & Press Mud, which came into existence during the course of manufacture of Sugar & Molasses, Revenue has filed the present appeal.

2. We note that the issue stands covered by the Hon'ble Supreme Court's decision in the case of Union of India *Versus* DSCL Sugar Ltd. reported at 2015 (322) E.L.T. 769 (S.C.).



Hon'ble Supreme Court laid down that in as much as, Bagasse is not excisable items, the provisions of Rule 6 of Cenvat Credit Rules, 2004, would not apply. To the same effect is the Tribunal's decision in the case of Ganga Kishan Sahkari Chini Mills Ltd. Versus Commissioner of Central Excise, Meerut reported at 2017 (346) E.L.T. 450 (Tri. - Delhi).

3. In as much as, the issue stands decided by the above referred decisions, we find no merit in the Revenue's appeal and rejected the same.

(Dictated in Court)

Sd/-
Anil.G. Shakkarwar
Member(Technical)

Sd/-
(Archana Wadhawa)
Member (Judicial)

Ansari

प्रमाणित प्रतः/Certified True Copy
12/02/18
आचार्य नरेश कुमार, प्रमाणित प्रतः
रिपोर्ट, मेरठ वि. नं. 3440/12-DB
आचार्य नरेश कुमार, प्रमाणित प्रतः
स. नं. 3440/12-DB, 12/02/18
आचार्य नरेश कुमार, प्रमाणित प्रतः

