

FAX : 0532-2400149

REGISTERED / AD

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

To

Dated: 22/01/2018

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70234/2018-EX[DB] dated 16/01/2018

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/60527/2013	Balrampur Chini Mills Ltd P.o.malarampur BALRAMPUR U.P

Name and Address of
Respondent

2		C.C. & C.E. & S.T.-Allahabad 38...M G MARG...CIVIL LINES, ALLAHABAD, UTTAR PRADESH-211001
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Copy To

3 Advocate(s) / Consultant(s):

MAYANK GARG
ADVOCATES(ALLD)
102, MAHALAXMI ENCLAVE (ADJ.
INCOME TAX OFFICE), STANLEY
ROAD, CIVIL LINES, ALLAHABAD
(U.P.)-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 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/60527/2013-EX[DB]

(Arising out of Order-in-Appeal No. 27/CE/ALLD/2013 dated 30/08/2013
passed by Commissioner of Central Excise & Service Tax (Appeals),
Allahabad)

M/s Balrampur Chini Mills Ltd.

Appellant

Vs.

Commissioner of Central Excise, Allahabad

Respondent

Appearance:

Shri Mayank Garg, Advocate,
Shri Rajeev Ranjan, Joint Commissioner (AR).

for Appellant
for Respondent

CORAM:

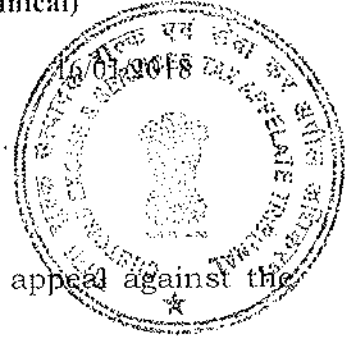
Hon'ble Mr. Ashok Jindal, Member (Judicial)

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

Date of Hearing & Date of Decision :

FINAL ORDER NO. 70234/2018.....

Per: Ashok Jindal



In the present case, appellant is in appeal against the
impugned order.

2. Brief facts of the case are that appellant was engaged in
the manufacture of Sugar & Molasses and also Denatured
Alcohol. During the course of manufacture of Denatured
Alcohol, Carbon Di Oxide Gas (CO₂) emerges, which was
initially being vented out by the appellant. Revenue is of the
view that the appellant is required to pay duty on this Carbon
Di Oxide Gas (CO₂). Therefore, the Show Cause Notice was
issued to the respondent and matter was adjudicated, wherein

Ashok Jindal

Adjudicating Authority demanded duty on Carbon Di Oxide Gas (CO₂) emerges during the course of manufacture of Denatured Alcohol.

3. Heard both the sides and considered the submissions.

4. In the light of the precedent decision of this Tribunal in the case of M/s Mankapur Chini Mills in Central Excise Appeal No. E/1205/2012-EX[DB] wherein vide Final Order No.70143/2018 dated 03/01/2018. This Tribunal we hold that the appellant is not liable to pay duty on Carbon Di Oxide Gas (CO₂) emerges during the course of manufacture of Denatured Alcohol. In these circumstances, we do not find any merit in the impugned order, the same is set aside.

5. In result, the appeal filed by the appellant is allowed with consequential relief, if any.

(Dictated in Court)

Sd/-

Anil G. SHAKKARWAR
(MEMBER TECHNICAL)

Ansari

Sd/-

ASHOK JINDAL
(MEMBER JUDICIAL)

प्रमाणित नकल Certified True Copy
26/02/18
सहायक पंजीकरण अधिकारी, अलाहाबाद
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर
अपील अधिकारण (C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

