

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

Dated: 15/02/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70315/2018-SM[BR] dated 11/01/2018

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/70747/2017	Anamika Sugar Mills Pvt Ltd Village-bhandoria, p.o.- aurangabad BULANDSHAHR UP
		Name and Address of Respondent
2		C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307

Copy To

3 Advocate(s) / Consultant(s):

Utkarsh Maiviya, (Advocate) ALLD
 3/1A/3(OPPOSITE AUTO
 SALES)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 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/70747/2017-EX[SM]

(Arising out of Order-in-Appeal No. NOI-EXCUS-002-APPL-791-17-18
dated 18/08/2017 passed by Commissioner Central Tax Commissionerate
(Appeals), Noida)

M/s Anamika Sugar Mills Pvt. Ltd.

Appellant

Vs.

Commissioner OF Central Excise, Gautam Budh Nagar Respondent

Appearance:

Shri Utkarsh Malviya (Advocate)

for Appellant

Shri Sandeep Kumar Singh (Dy. Commr.) AR

for Respondent

CORAM:

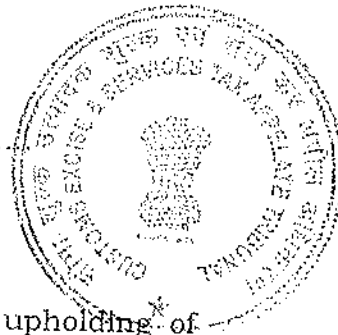
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 11/01/2018

Date of Decision : 11/01/2018

FINAL ORDER NO:-70315/2018

Per: Anil G. Shakkarwar



The present appeal is filed to challenge upholding* of Order-in-Original by the learned Commissioner (Appeals) through impugned Order-in-Appeal wherein the appellants were ordered to pay Rs.5,99,243/- under sub Rule (3) of Rule 6 of Cenvat Credit Rules, 2004 for clearance of Bagasse and Press Mud for the month of March, 2015. Further equal penalty was also imposed.

2. Heard the parties and perused the record.

3. Having considered the rival contentions and on perusal of record it is clear that the order for payment of amount was on account of clearance of Bagasse and Press Mud at Nil rate of duty. The issue is no more res-integra. Hon'ble Supreme Court in the case of Union of India vs. DSCL Sugar Ltd. reported at 2015 (322) E.L.T. 769 (SC) has held that Bagasse is not excisable product. Further the Tribunal in the case of Ganga Kishan Sahkari Chini Mills Ltd. vs. Commissioner of Central Excise, Meerut reported at 2017 (346) E.L.T. 450 (Tri.- Delhi) has held that provisions of sub Rule (3) of Rule 6 of Cenvat Credit, 2004 are not attracted on clearance of Press Mud. In view of the above precedent decisions in the case of Ganga Kishan Sahkari Chini Mills Ltd. vs. CCE, Meerut and ruling by Hon'ble Supreme Court in the case of Union of India vs. DSCL Sugar Ltd. (supra) appeal is allowed. Appellant shall be entitled for consequential relief.

(Dictated and pronounced in Court)

Sd/-

ANIL G. SHAKKARWAR

(MEMBER TECHNICAL)

Ankit

प्रमाणित प्रतिलिपि Certified True Copy

20/03/18
 सहायक पंजीयन/Asstt. Registrar
 सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर
 अपील अधिकरण (C.E.S.T.A.T.)
 38, एम.जी. मार्ग, इलाहाबाद-211001
 38, M. G. MARG, ALLAHABAD-211001

