CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL BANGALORE

REGIONAL BENCH, COURT NO. 2

Central Excise Appeal No. 20353 of 2016

(Arising out of Order-in-Original No. BEL/EXCUS/000/COM/BHR/010/15-16 (CX) dated 05.01.2016 passed by the Commissioner of Central Excise and Customs, Belgaum.)

Uagar Sugar Works Ltd
Unit No. 4, Nagarahalli, Mail Village, Yedrami
Gulbarg, Karnataka 585325. ……….**Appellant**

Versus

The Commissioner of Central Excise and Customs, Belgaum
Belgaum Commissionerate,
71, Club Road,
Belgaum – 590 001. ………..**Respondent(s)**

Appearance:
Shri. J.N. Somaiya, Advocate for the Appellant.
Mr. Rajesh Shastry, Superintendent (AR) for the Respondent.

Coram:

Hon'ble Mr. P.A. Augustian, Member (Judicial)
Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)

Final Order No. 20123 /2025

Date of Hearing: 31.01.2025
Date of Decision: 31.01.2025

Per : Pullela Nageswara Rao

When the appeal came up for hearing, learned counsel draw our attention to the finding in the impugned order and submits that the Adjudication Authority after considering the issue in detail dropped the entire demand against the appellant. However, learned counsel draw our attention to the para 25 of the impugned order where certain observations were made as below:-

> *"25. However, provisions of Rule 6 of the CENVAT Credit Rules, 2004 are attracted for the clearance of electricity (non-excisable goods) for a consideration by the assessee with effect from 01.03.2015, in the event they opt not to maintain separate accounts for CENVAT credit in respect of any inputs or input services used in or in relation to the manufacture of dutiable final products and exempted goods, in the light of amendment to the said Rule vide Notification No.6/2015 -C.E.(N.T.) dated 01.03.2015."*

2. Learned counsel further submits that since above finding was beyond the SCN and anticipating demand of duty based on said finding only, present is filed. Since, there is no such demand made by the department based on said finding in the impugned order, the present appeal is infructuous. Considering the above facts, appeal is disposed as infructuous.

(Dictated and pronounced in open court)

(P.A.Augustian)
Member (Judicial)

(Pullela Nageswara Rao)
Member (Technical)

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