CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
SCO 147-148, SECTOR 17-C, CHANDIGARH-160017

DIVISION BENCH
Court-I
Date of hearing/Decision:23.03.2018

Appeal No.E/796/2012-Ex

(Arising out of OIO No.01-02/CE/CHD-II/2012 dt.2.1.2012 passed by the CCE (Appeals), Chandigarh)

M/s.Tara Feed Ltd. **Appellant**

Vs.

CCE, Gurgaon **Respondent**

Present for the Appellant: Shri N.K.Garg, Advocate
Present for the Respondent: Shri G.M.Sharma, AR

Coram: Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr.Anil G.Shakkarwar, Member (Technical)

FINAL ORDER NO.62337/2018

PER: ASHOK JINDAL

The short issue involved in the matter is whether fatty acid, wax and gum arising in the course of manufacture of refined vegetable oil are to be treated as waste for the purpose of exemption Notification No.89/95-CE and would be exempt from payment of duty under the said notification or not.

2. Heard the parties and considered the submission.

3. The issue has been examined by the larger bench of this Tribunal in the case of M/s. Ricela Health Foods Limited vide order No.8-11/2018 dated 30.1.2018 and held that the assessee are eligible for exemption under Notification No.89/95-CE.

4. Considering the fact that the issue has already been settled by the larger bench of this Tribunal in the case of M/s. Ricela Health Foods Ltd. (supra) wherein this Tribunal has held that fatty acid, wax and gum arising in the course of manufacture of refined vegetable oil are to be treated as waste for the purpose of exemption under Notification No.89/95-CE ibid. Therefore, we hold that the appellants are entitled for exemption under Notification No.89/95-CE ibid. Consequently, the impugned order is set aside and the appeal is allowed with consequential relief.

(Dictated and pronounced in the court)

(ANIL G.SHAKKARWAR)
MEMBER (TECHNICAL)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

mk