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

DIVISON BENCH
COURT NO.1

Appeal No. E/3252/2012, E/52768, 53418, 53433/2014, E/60693/2018

[Arising out of the Order-in-Appeal No. 81-CE-CHD-II-2012 dated 13.07.2012 passed by the CCE (Appeals), Chandigarh-I, Arising out of the Order-in-Appeal No. LUD-EXCUS-000-APP-634-13-14 dated 17.12.2013 passed by the CCE (Appeals), Ludhiana, Arising out of the Order-in-Appeal No. JAL-EXCUS-APP-324-13-14 dated 13.03.2014 passed by the CCE (Appeals), Chandigarh-I, Arising out of the Order-in-Appeal No. JAL-EXCUS-000-APP-326-13-14 dated 13.03.2014 passed by the CCE (Appeals), Chadigarh-II, Arising out of the Order-in-Appeal No. 254-CE-CGST-APPEAL-GURUGRAM-SG-2017 dated 29.12.2017 passed by the Commissioner of Central Excise & Service Tax, Gurgaon-I]

Date of Hearing/Decision: 31.08.2018

For Approval & signature:

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

Globus Industries And Services Ltd.
A P Refinery Pvt. Ltd.
A P Organics Limited
Ricela Health Foods Ltd.
A P Organics Limited **Appellants**

Vs.

CCE, Chandigarh-II
CCE, Ludhiana
CCE, Chandigarh-I **Respondents**

Appearance

Shri. N.K. Garg, Advocate- for the appellant
Shri. Atul Handa, AR- for the respondent

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

FINAL ORDER NO: 63031-63035 / 2018

Per Ashok Jindal:

The appellants are in appeal against the impugned orders wherein the duty has been demanded by denying the benefit of Notification No. 89/95-CE dated 18.05.1995.

2. Heard the parties.

3. Considering the issue involved in all the appeals are common, therefore, all the appeals are disposed of by a common order.

4. The issue came up before the Larger Bench of this Tribunal in the case of ***Ricela Health Food Ltd. wherein the Interim Order No. 8-11/2018 dated 30.01.2018***, this Tribunal held that by product/products emerges during the course of refining of vegetables oil are waste and are not liable for duty in terms of Notification No. 89/95-CE dated 18.05.1995.

5. As issue has already been settled by this Tribunal in favour of the appellants, therefore, we hold that the appellants are entitled for benefit of the Notification No. 89/95-CE dated 18.05.1995.

6. In these terms, we set aside the impugned orders and allow the appeals with consequential relief, if any.

(Dictated and pronounced in the open court)

Anil G. Shakkarwar
Member (Technical)

Ashok Jindal
Member (Judicial)

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