

**Customs, Excise & Service Tax Appellate Tribunal**  
SCO 147-148, SECTOR-17-C, CHANDIGARH-160017

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Application No. E/EH/60677/2018  
Appeal No. E/61377/2018

[Arising out of OIO-02-03-CE-COMM-SML-2018-19 dated 17.05.2018 passed by the Commissioner (Appeals), Central Excise and Service Tax-CHANDIGARH-I]

CCE & ST- Chandigarh-I : Appellant (s)

Vs

M/s Marico Limited : Respondent (s)

**Represented by:**

For Appellant (s) : Shri Atul Handa, AR

For Respondent (s): Ms. Tuhina Sinha, Advocate

**CORAM :**

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

**Mr. Bijay Kumar,, Hon'ble Member (Technical)**

Date of Hearing/Decision: 04.12.2018

**ORDER No. A/63548 / 2018**

**Per : Mr. Ashok Jindal**

The respondent has filed an application for early hearing of the appeal.

2. Considering the fact that the issue is squarely covered by this Tribunal in the Respondent's own case vide final order No. 63302/2018 dated 25.10.2018. Therefore, we allow the application for early hearing of the appeal and appeal is taken up today itself for final hearing with the consent of both sides.

3. The short issue involved in the matter is whether the wastes, gums etc arising during the course of refining of vegetable oil, the respondent is

entitled for exemption under Notification No. 89/95-CE dated 18.05.1995 or not?

4. As the said issue has been decided in favour of the respondent wherein this Tribunal has held that the wastes, gums etc arising during the course of refining of vegetable oil, the respondent are entitled for exemption under Notification No. 89/95-CE dated 18.05.1995. In that circumstances, we hold that Revenue's appeal has no merit, accordingly, the same is dismissed.

*(Dictated & pronounced in the Court)*

**(Bijay Kumar)**  
Member (Technical)

**(Ashok Jindal)**  
Member (Judicial)

G.Y.