

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL**  
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

**DIVISION BENCH**  
**COURT NO. I**

**APPLICATION NO. E/EH/60235/2018**  
**APPEAL NO. E/60661/2018 -[DB]**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-320-18 dated 21.02.2018 passed by the Commissioner of C.Ex. (Appeals), Ludhiana]

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**M/s Supertech Agro Oils P Ltd. : Appellant(s)**

**VS**

**CCE, Ludhiana : Respondent(s)**

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Appearance:

Present for the Appellant(s): Mr. Naveen Bindal, Advocate  
Present for the Respondent(s): Mr. G.M. Sharma, A.R.

**CORAM:**

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

**Date of hearing/decision: 05.12.2018**

**FINAL ORDER NO. 63563/2018**

***Per : Ashok Jindal***

The appellant has filed this application for early hearing of the appeal on the ground that the issue is squarely covered by the decision of the Larger Bench of this Tribunal in the case of ***Ricela Health Foods Ltd vs. CCE – 2018 (361) ELT 1049 (Tri.-LB)***.

2. Considering the fact that as the issue has already been decided by the Larger Bench of this Tribunal in the case of ***Ricela Health Foods Ltd (supra)***; therefore, we allow the application for early hearing of the appeal and the appeal is taken up itself today for final hearing as agreed by both the sides.

3. The short issue involved in the matter is that whether the appellant is entitled for benefit of exemption Notification No. 89/95-CE dt. 18.05.1995 for waste namely fatty acids, wax and gum arising in the course of manufacture of refined vegetable oil or not. As the said issue has already been decided by the Larger Bench of this Tribunal in the case of ***Ricela Health Foods Ltd (supra)***, wherein it has been held that the assessee is entitled for benefit of exemption Notification No. 89/95-CE dt. 18.05.1995 for waste namely fatty acids, wax and gum arising in the course of manufacture of refined vegetable oil. Therefore, we do not find any merit in the impugned order; accordingly, the same is set aside.

4. In result, the appeal is allowed with consequential relief, if any.

*(Dictated and pronounced in the open court)*

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

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

RAS'