CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH
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REGIONAL BENCH – COURT NO. 1

Application No. E/EH/60179/2019
Appeal No. E/653/2012

[Arising out of OIO-73-79-CE-CHD-II-2011-1220-15-12 dated 14/12/2011 passed by the Commissioner (Appeals) of Central Excise-CHANDIGARH-I]

Ms Ricela Foods Ltd. : **Appellant (s)**
Saron Road, Dhuri, Distt.
Sangrur (Punjab)
Vs

CCE & ST- Chandigarh-ii : **Respondent (s)**
C. R. Building, Plot No. 19, Sector 17-C
Chandigarh-160017

APPEARANCE:
Shri N. K. Garg, Advocate for the Appellant
Shri G. M. Sharma, Authorised Representative for the Respondent

CORAM : HON'BLE Mr. ASHOK JINDAL, MEMBER (JINDAL)
HON'BLE Mr. C L MAHAR, MEMBER (TECHNICAL)

FINAL ORDER No. 60353/2019

Date of Hearing/Decision:02.04.2019

Per : Mr. Ashok Jindal

Considering the fact that the issue involved in the matter is whether the appellant is entitled to claim the benefit of Notification No. 89/95-CE dated 18.05.1995. The said issue has been decided by the Larger Bench of this Tribunal in the appellant's own case, therefore, we allow the early hearing application and taken up the appeal today itself for disposal.

2. Considering the fact that the issue has already been settled that whether the fatty acids, wax and gum arises during the process of manufacturing of vegetable oil, the appellant is entitled for the benefit of Notification No. 89/95-CE dated
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18.05.1995 and no duty is payable by the appellant on these by-products. The said issue has been settled by the Larger Bench of this Tribunal in the appellant's own case holding that no duty is payable by the appellant and the appellant is entitled for the benefit of Notification No. 89/95-CE dated 18.05.1995. In that circumstances, we set-aside the impugned order and allow the appeal filed by the appellant with consequential relief, if any.

(Dictated & pronounced in the Court)

(Ashok Jindal)
Member (Judicial)

(C. L. Mahar)
Member (Technical)

G.Y.