IN THE CUSPTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/Decision:31.08.2017

Excise Appeal No.54506/2015

[Arising out of Order-in-Appeal No.DDN/EXCUS/000/APPEALS-I/268/2015-16 dated 07.10.2015 of Commissioner (Appeals), Customs & Central Excise, Meerut (Uttar Pradesh)]

CCE, Dehradun Appellants

Vs.

M/s.Fena Pvt. Ltd. **Respondent**

Appearance:

Rep. by Shri M.R. Sharma, DR for the appellant.
Rep. by Shri Anurag Kapur, Advocate for the respondent.

Coram: Hon'ble Shri S. K. Mohanty, Member (Judicial)
Hon'ble Shri B. Ravichandran, Member (Technical)

Final Order No.56695/2017

Per B. Ravichandran:

The appeal by Revenue is against order dated 7.10.2015 of Commissioner of Central Excise (Appeals-I), Meerut. The respondent, availing area based exemption under notification no.50/2003-CE dated 10.06.2003, are engaged in the manufacture of detergent cake/powder falling under Chapter 32.

2. The dispute in the present appeal relates to duty liability of the respondent on Spent Sulphuric Acid falling under Central Excise Tariff Heading No.2807.

The said tariff heading is figuring in the Negative List of the above mentioned notification and does not enjoy the exemption. The impugned order allowed the exemption under Notification No.89/95-CE dated 18.05.1995 in respect of the said Spent Sulphuric Acid treating the same as waste arising during the manufacture of excisable final products. The Revenue in the present appeal contested the said findings.

3. We have heard both the sides and perused the appeal records.

4. We note that in respect of the very same respondent, on the very same issue, the appeal by Revenue was dismissed as without merit vide Final Order No.56129/2017 dated 21.08.2017. Following the said decision, which is on the same issue, we dismiss the present appeal by the Revenue.

[order dictated & pronounced in open court]

(S.K. Mohanty)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

Ckp.