CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD

Division Bench

Court - I

Appeal No.	Appellant(s)	Respondent(s)	Impugned Order
E/255/2009	Gowthami Solvent Oils Ltd	CCCE & ST, Guntur	OIA: 47/2008 dt.30.01.2009 passed by CCCE & ST, Guntur
E/775/2009			OIA: 13/2009 dt.19.06.2009 passed by CCCE & ST, Guntur
E/10/2010			OIA: 29/2009 dt.25.09.2009 passed by CCCE & ST, Guntur
E/3022-3024/2011			OIA: 22-24/2011 dt.16.08.2011 passed by CCCE & ST, Guntur
E/20993/2014			OIA: 21/2014 dt.20.03.2014 passed by CCCE & ST, Guntur
E/21202/2015			OIA: GUN-EXCUS-000-APP-014-15-16 dt.20.04.2015 passed by CCCE & ST, Guntur
E/1005/2009	CCCE & ST, Guntur	Gowthami Solvent Oils Ltd	OIA: 29/2009 dt.25.09.2009 passed by CCCE & ST, Guntur
E/3000/2011			OIA: 22-24/2011 dt.16.08.2011 passed by CCCE & ST, Guntur
E/295/2012	Madhavi Edible Bran Oil Pvt Ltd	CCCE, Visakhapatnam-II	OIA: 28/2011 dt.21.10.2011 passed by CCCE, Visakhapatnam-II
E/26281/2013		CCCE, Visakhapatnam-I	OIA: 02/2013 dt.25.02.2013 passed by CCCE, Visakhapatnam-I
E/23736/2014		CCCE, Visakhapatnam-II	OIA: 32/2014-CE dt.30.10.2014 passed by CCCE, Visakhapatnam-II
E/2609/2012	Sri Venkatarama Oil Industries Ltd	CCCE, Visakhapatnam-II	OIA: 38/2012 dt.05.05.2012 passed by CCCE, Visakhapatnam-II
E/3372/2012			OIA: 51/2012 dt.31.08.2012 passed by CCCE, Visakhapatnam-II
E/21267/2015		CCCE, Visakhapatnam-I	OIA: VIZ-EXCUS-002-APP-009-15-16 dt.28.04.2015 passed by CCCE, Visakhapatnam-I
E/21270/2015 E/21271/2015	Vijay Agro Products Ltd	CCCE & ST, Guntur	OIA: 17-18-2015 dt.13.03.2015 passed by CCCE & ST, Guntur
E/1138/2011	Ammireddy Oils Pvt Ltd	CCCE, Visakhapatnam-II	OIA: 20/2010 dt.02.09.2010 passed by CCCE, Visakhapatnam-II
E/2098/2011			OIA: 07/2010 dt.27.01.2010 passed by CCCE, Visakhapatnam-II
E/156/2012			OIA: 30/2011 dt.22.11.2011 passed by CCCE, Visakhapatnam-II
E/27551/2013 E/27552/2013			OIA: 08-09/2013 dt.17.05.2013 passed by CCCE, Visakhapatnam-II
E/21287/2015	Naga Hanuman Solvent Oils Pvt Ltd	CCCE & ST, Guntur	OIA: GUN-EXCUS-000-APP-011-15-16 dt.20.04.2015 passed by CCCE & ST, Guntur
E/21288/2015			OIA: GUN-EXCUS-000-APP-012-15-16 dt.20.04.2015 passed by CCCE & ST, Guntur
E/21289/2015			OIA: GUN-EXCUS-000-APP-013-15-16 dt.20.04.2015 passed by CCCE & ST, Guntur
E/21290/2015			OIA: GUN-EXCUS-000-APP-019-15-16 dt.20.04.2015 passed by CCCE & ST, Guntur

E/31203/2016			OIA: GUN-EXCUS-000-APP-082-16-17 dt.26.08.2016 passed by CCCE & ST, Guntur
E/30476/2017			OIA: GUN-EXCUS-000-APP-119-16-17 dt.25.11.2016 passed by CCCE & ST, Guntur
E/21818/2015	Naga Hanuman Agro Oils Pvt Ltd	CCCE & ST, Guntur	OIA: GUN-EXCUS-000-APP-032-15-16 dt.20.05.2015 passed by CCCE & ST, Guntur
E/21820/2015			OIA: GUN-EXCUS-000-APP-033-15-16 dt.20.05.2015 passed by CCCE & ST, Guntur
E/31100/2016			OIA: GUN-EXCUS-000-APP-075-16-17 dt.26.08.2016 passed by CCCE & ST, Guntur
E/31201/2016			OIA: GUN-EXCUS-000-APP-080-16-17 dt.26.08.2016 passed by CCCE & ST, Guntur
E/31202/2016			OIA: GUN-EXCUS-000-APP-081-16-17 dt.26.08.2016 passed by CCCE & ST, Guntur
E/30475/2017			OIA: GUN-EXCUS-000-APP-120-16-17 dt.25.11.2016 passed by CCCE & ST, Guntur

Appearance:

Shri K. S. Ravi Shankar & Shri R. Dakshina Murthy, Advocates for the Assessees.
Shri Arun Kumar, Joint Commissioner/AR, Shri N. Bhanu Kiran, Asst. Commissioner/AR & Shri A.V.L.N. Chary, Superintendent/AR for the Revenue.

Coram:

HON'BLE Mr. M.V.Ravindran, MEMBER (JUDICIAL)
HON'BLE Mr. P. Venkata Subba Rao, MEMBER (TECHNICAL)

Date of Hearing: 10.01.2019
Date of Decision: 10.01.2019

FINAL ORDER No. A/30062-30096/2019

[Order per: Bench.]

1. All these appeals are directed against the following impugned orders

Appeal No.	Impugned Order
E/255/2009	OIA: 47/2008 dt.30.01.2009 passed by CCCE & ST, Guntur
E/775/2009	OIA: 13/2009 dt.19.06.2009 passed by CCCE & ST, Guntur
E/10/2010	OIA: 29/2009 dt.25.09.2009 passed by CCCE & ST, Guntur
E/3022-3024/2011	OIA: 22-24/2011 dt.16.08.2011 passed by CCCE & ST, Guntur
E/20993/2014	OIA: 21/2014 dt.20.03.2014 passed by CCCE & ST, Guntur
E/21202/2015	OIA: GUN-EXCUS-000-APP-014-15-16 dt.20.04.2015 passed by CCCE & ST, Guntur
E/1005/2009	OIA: 29/2009 dt.25.09.2009 passed by CCCE & ST, Guntur
E/3000/2011	OIA: 22-24/2011 dt.16.08.2011 passed by CCCE & ST, Guntur

E/295/2012	OIA: 28/2011 dt.21.10.2011 passed by CCCE, Visakhapatnam-II
E/26281/2013	OIA: 02/2013 dt.25.02.2013 passed by CCCE, Visakhapatnam-I
E/23736/2014	OIA: 32/2014-CE dt.30.10.2014 passed by CCCE, Visakhapatnam-II
E/2609/2012	OIA: 38/2012 dt.05.05.2012 passed by CCCE, Visakhapatnam-II
E/3372/2012	OIA: 51/2012 dt.31.08.2012 passed by CCCE, Visakhapatnam-II
E/21267/2015	OIA: VIZ-EXCUS-002-APP-009-15-16 dt.28.04.2015 passed by CCCE, Visakhapatnam-I
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E/1138/2011	OIA: 20/2010 dt.02.09.2010 passed by CCCE, Visakhapatnam-II
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E/156/2012	OIA: 30/2011 dt.22.11.2011 passed by CCCE, Visakhapatnam-II
E/27551/2013	OIA: 08-09/2013 dt.17.05.2013 passed by CCCE, Visakhapatnam-II
E/27552/2013	
E/21287/2015	OIA: GUN-EXCUS-000-APP-011-15-16 dt.20.04.2015 passed by CCCE & ST, Guntur
E/21288/2015	OIA: GUN-EXCUS-000-APP-012-15-16 dt.20.04.2015 passed by CCCE & ST, Guntur
E/21289/2018	OIA: GUN-EXCUS-000-APP-013-15-16 dt.20.04.2015 passed by CCCE & ST, Guntur
E/21290/2015	OIA: GUN-EXCUS-000-APP-019-15-16 dt.20.04.2015 passed by CCCE & ST, Guntur
E/31203/2016	OIA: GUN-EXCUS-000-APP-082-16-17 dt.26.08.2016 passed by CCCE & ST, Guntur
E/30476/2017	OIA: GUN-EXCUS-000-APP-119-16-17 dt.25.11.2016 passed by CCCE & ST, Guntur
E/21818/2015	OIA: GUN-EXCUS-000-APP-032-15-16 dt.20.05.2015 passed by CCCE & ST, Guntur
E/21820/2015	OIA: GUN-EXCUS-000-APP-033-15-16 dt.20.05.2015 passed by CCCE & ST, Guntur
E/31100/2016	OIA: GUN-EXCUS-000-APP-075-16-17 dt.26.08.2016 passed by CCCE & ST, Guntur
E/31201/2016	OIA: GUN-EXCUS-000-APP-080-16-17 dt.26.08.2016 passed by CCCE & ST, Guntur
E/31202/2016	OIA: GUN-EXCUS-000-APP-081-16-17 dt.26.08.2016 passed by CCCE & ST, Guntur
E/30475/2017	OIA: GUN-EXCUS-000-APP-120-16-17 dt.25.11.2016 passed by CCCE & ST, Guntur

2. Since all these appeals are directed against the very same issue, though in respect of various appellants, they are being disposed of by a common order.

3. Revenue has also preferred appeals against Orders-in-Appeal Nos. 29/2009 dated 25.09.2009 & 22-24/2011 dt.16.08.2011 in appeals E/1005/2009 & E/3000/2011.

4. Heard both sides and perused the records.

5. On perusal of records, it transpires that the issue that falls for consideration in these cases is regarding demand of the duty of clearances of fatty acids and wax which arise during the course of manufacture of refining of vegetable oils; all the appellants/assessees are engaged in manufacturing of refining of vegetable oils; the said fatty acids and wax which arise during the course of manufacture are cleared as gum; it is the case of the revenue that this gum which arises during the course of manufacturing of rice bran oil in refining of vegetable oils is liable to duty. In two appeals, it is the submission of the learned counsel that the demand of duty is also on waste Rice Bran fatty acid oil and Rice Bran wax.

6. Learned counsel Shri K.S. Ravi Shankar appearing for appellants/ assessees submits that issue is no more *res integra* as the Larger Bench of the Tribunal in the case of Ricela Health Foods Pvt Ltd [2018 (361) ELT 1049] has answered the reference holding that these products which arise during the course of refining of rice bran oil are eligible for exemption under notification 89/95. It is his submission that this bench has followed the order of the Larger Bench in the case of Madhavi Edible Oils Pvt Ltd and another in final order A/30333-30334/2018; and by the Bangalore bench in the case of NK Agro Oils Pvt Ltd in final order 21733/2018 dated 14.11.2018.

7. Learned departmental representative submits that issue is covered by the decision of the Larger Bench. On careful perusal of the decision of the Larger Bench as also the facts involved in all these cases, we find it so. Since, the issue is now covered by the decision of the Larger Bench, and followed by this bench as well as the Bangalore bench, we hold that the assessees' appeals merits acceptance and we do so. All the appeals filed by the assessees are allowed and the impugned orders are set aside.

8. As regards the appeals filed by the revenue, we find that since we have allowed the appellants/assessees' appeals on merits, the revenue's appeals need no further indulgence. Accordingly, we dismiss the said appeals filed by the revenue.

9. Appeals stand disposed of as indicated herein above.

(Dictated and pronounced in the open Court)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)

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