

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.1

Excise Appeal No.76742 of 2018

(Arising out of Order-in-Appeal No.517/HWH/CE/2017-18 dated 12.01.2018 passed by Principal Commissioner of CGST & Central Excise, Howrah)

Commissioner of CGST & Central Excise, Howrah
(15/1, Strand Road, Kolkata-700001)

Appellant

VERSUS

M/s Purti Vanaspati Pvt. Ltd.
(Vill.-Kalachhara, PS-Chanditala, Hooghly-712702)

Respondent

APPEARANCE :

Shri S.Dutta, Authorized Representative for the Appellant
None for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77928/2025

DATE OF HEARING : 10 DECEMBER 2025
DATE OF DECISION : 10 DECEMBER 2025

Per Ashok Jindal :

The Revenue is in appeal against the impugned order.

2. The short issue involved in this case is that whether soap stock/fatty acid, waxes and gums emerge in the course of manufacture of exempted goods i.e. refined vegetable oil and vanaspati oil, are not eligible for exemption as waste under Notification No.89/95-CE dated 18.05.1995. The said issue has been decided by the Larger Bench of this Tribunal in the case of Ricela Health Foods Ltd. Vs. Commissioner of Central Excise, Chandigarh,Allahabad reported in 2018 (361) ELT 1049 (Tri.LB), wherein it has been held that the waste and fatty acids,

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wax and gum arising in the course of manufacture of refined vegetable oil from crude oil resulting in products like gums, waxes and fatty acid with odour cannot be called as a process of manufacture of these products, but are waste arising during the course of refining of rice bran oil and as such , the same is covered by the exemption Notification No.89/95-CE dated 18.05.1995.

3. In view of this, we do not find any infirmity in the impugned order and the same is upheld.

4. In the result, the appeal filed by the Revenue is dismissed.

(Operative part of the order was pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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