

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH - COURT NO. 01

Excise Appeal No. 87671 of 2017

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APPL/233/17-18 dated 14.08.2017 passed by Commissioner (Appeals) Central Excise & GST, Nagpur.)

M/s Maheshwari Solvent Extraction Ltd

....Appellant

Laxmipur, Khamri, Gondia,
Maharashtra-441 601.

VERSUS

**Commissioner of Central Goods and
Service Tax, Palghar**

....Respondent

P.O Box no. 81, Telangkhedi Road, Civil Lines,
Nagpur, Maharashtra-440 001.

Appearance:

Shri V. Rama Rao, Advocate for the Appellant

Shri Rajeev Ranjan, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. M. M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/87015/2025

Date of Hearing: 02.12.2025

Date of Decision: 02.12.2025

PER : S. K. MOHANTY

Denial of the benefit of exemption provided under Notification No. 89/95-C.E. dated 18.05.1995, is the subject matter of present dispute.

2. The appellant in this case, is engaged in the manufacture of 'Refined Rice Bran Oil', falling under Tariff Item no. 1515 9040. The appellant had cleared the said excisable goods at 'Nil' rate of duty, by claiming the duty exemption provided under the Notification dated 18.05.1995 (supra). However, the exemption benefit claimed by the appellant was denied by the department on the ground that "Gums & Recovered Oil" are altogether

different from the waste and scrap and having their own names, character, use and as such, the said by-products/finished products should be chargeable to Central Excise Duty. We find that the issue arising out of the present dispute, is no more *res-integra*, in view of the Final Order No. A/85687-85688/2023 dated 28.03.2023 passed by this Tribunal, in the case of the appellant itself, for the earlier period. Since, the issue involved in the present appeal as well as that decided in the order dated 28.03.2023 is entirely on identical set of facts i.e. denial of the benefit of the notification dated 18.05.1995, we are of the view that different interpretation cannot be placed by this Bench to decide issue differently.

3. Therefore, we do not find any merits in the impugned order, insofar as it has upheld confirmation of the adjudged demands. Accordingly, the impugned order is set aside and appeal is allowed in favour of the appellant.

(Dictated and pronounced in the open court)

(S. K. Mohanty)
Member (Judicial)

(M. M. Parthiban)
Member (Technical)

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