CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 89645 of 2018

[Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/267 to 279/18-19 dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik]

Astoria Agro & Allied Industries Pvt. Ltd. **.... Appellant**
Samsherpur, Tal. & Dist. Nadurbar 425 412

Versus

Commissioner of Central Excise & S.T., Nashik **.... Respondent**
Kendriya Rajaswa Bhawan,
Old Agra Road, Gadkari Chowk,
Nashik 422 002.

WITH

Excise Appeal No. 89705 of 2018

[Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/267 to 279/18-19 dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik]

Bhaurao Chavan SSK Ltd. **.... Appellant**
Unit-IV, Handsani, Tal. Hadgaon,
Nanded

Versus

Commissioner of Central Excise & S.T., Aurangabad **.... Respondent**
N-5, Town Centre, CIDCO, Aurangabad 431 030.

WITH

Excise Appeal No. 89712 of 2018

[Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/267 to 279/18-19 dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik]

Bhaurao Chavan SSK Ltd. **.... Appellant**
Unit-III, Waghalwala, Umri,
Nanded, Maharashtra

Versus

Commissioner of Central Excise & S.T., Nashik **.... Respondent**
Kendriya Rajaswa Bhawan,
Old Agra Road, Gadkari Chowk,
Nashik 422 002.

WITH

Excise Appeal No. 89720 of 2018

[Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/267 to 279/18-19 dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik]

Bhaurao Chavan SSK Ltd. **.... Appellant**
Unit-I, Laxminagar, Ardhapur,
Nanded, Maharashtra

Versus

Commissioner of Central Excise & S.T., Aurangabad **.... Respondent**
N-5, Town Centre, CIDCO, Aurangabad 431 030.

WITH

Excise Appeal No. 89730 of 2018

[Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/267 to 279/18-19 dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik]

Pannageshwar Sugar Mills Ltd. **.... Appellant**
Pangaon, Renapur, Latur,
Maharashtra 413 527.

Versus

Commissioner of Central Excise & S.T., Aurangabad **.... Respondent**
N-5, Town Centre, CIDCO, Aurangabad 431 030.

WITH

Excise Appeal No. 89782 of 2018

[Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/267 to 279/18-19 dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik]

Mukteshwar Sugar Mills Ltd. **... Appellant**
Gut No. 190-198, DhamoriBudruk,
Tal. Gangapur, Dist. Aurangabad

Versus

Commissioner of Central Excise & S.T., Aurangabad **.... Respondent**
N-5, Town Centre, CIDCO, Aurangabad 431 030.

WITH

Excise Appeal No. 89797 of 2018

[Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/267 to 279/18-19 dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik]

Vridheshwar SSK Ltd. **.... Appellant**
Tal. Pathardi, Dist. Ahmednagar 414 505.

Versus

Commissioner of Central Excise & S.T., Nashik **.... Respondent**

Kendriya Rajaswa Bhawan, Old Agra Road,
Gadkari Chowk, Nashik 422 002.

WITH

Excise Appeal No. 89800 of 2018

[Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/267 to 279/18-19 dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik]

Jaishriram Sugar & Agro Products Ltd. **.... Appellant**
A/P Halgaon, Tal. Jamkhed, Ahmednagar,
Maharashtra

Versus

Commissioner of Central Excise & S.T., Nashik **.... Respondent**
Kendriya Rajaswa Bhawan, Old Agra Road,
Gadkari Chowk, Nashik 422 002.

WITH

Excise Appeal No. 89816 of 2018

[Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/267 to 279/18-19 dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik]

Vikas SSK Ltd. **... Appellant**
A/P – Tondar, Tal. Udgir,
Latur, Maharashtra

Versus

Commissioner of Central Excise & S.T., Aurangabad **.... Respondent**
N-5, Town Centre, CIDCO, Aurangabad 431 030.

WITH

Excise Appeal No. 89843 of 2018

[Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/267 to 279/18-19 dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik]

Aadivasi Sahakari Sakhar Karkhana Nandurbar Vibhak Ltd. **.... Appellant**
Surupsing Naik Nagar, Dokare,
Tal. Navapur, Dist. Nandurbar

Versus

Commissioner of Central Excise & S.T., Nashik **.... Respondent**
Kendriya Rajaswa Bhawan, Old Agra Road,
Gadkari Chowk, Nashik 422 002.

WITH

Excise Appeal No. 89849 of 2018

[Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/267 to 279/18-19 dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik]

Siddhi Sugar and Allied Ind. Ltd. **... Appellant**
Mahesh Nagar, Ujana, Tal. Ahmedpur,
Maharashtra 413 515.

Versus

Commissioner of Central Excise & S.T., Aurangabad **.... Respondent**
N-5, Town Centre, CIDCO, Aurangabad 431 030.

WITH

Excise Appeal No. 89959 of 2018

[Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/267 to 279/18-19 dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik]

Kadwa SSK Ltd. **.... Appellant**
Materewadi, Rajaramnagar,
Tal. Dindori, Dist. Nashik

Versus

Commissioner of Central Excise & S.T., Nashik **.... Respondent**
Kendriya Rajaswa Bhawan, Old Agra Road,
Gadkari Chowk, Nashik 422 002.

WITH

Excise Appeal No. 85474 of 2019

[Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/267 to 279/18-19 dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik]

Siddhi Sugar and Allied Ind. Ltd. **... Appellant**
Mahesh Nagar, Ujana, Tal. Ahmedpur,
Maharashtra 413 515.

Versus

Commissioner of Central Excise & S.T., Aurangabad **.... Respondent**
N-5, Town Centre, CIDCO, Aurangabad 431 030.

APPEARANCE:

Shri J.N. Somaiya, Advocate, for the Appellants in E/89645, 89705, 89712, 89720, 89730, 89800, 89816 & 89959/2018/2018
Shri Makarand Joshi, Advocate for the Appellant in E/89782/2018
Shri Sagar Kulkarni, Advocate for the Appellant in E/89797/2018
Shri Palas Dharmadhikari, Advocate for the Appellant in E/89843/2018
Shri Pankaj Gadekar, Advocate for the Appellants in E/89849/2018, E/85474/2019

Shri Rajiv Ranjan, Authorised Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 85963-85975/2026

Date of Hearing: 29.07.2026
Date of Decision: 29.07.2026

PER: S.K. MOHANTY

Heard both sides and examined the case records.

2. These appeals are directed against the impugned order dated 20.08.2018 passed by the Commissioner of GST & Central Excise, Nashik. In the said impugned order, the learned Commissioner (Appeals) has upheld confirmation of the adjudged demands made in the original orders. The issue involved in the present appeals for consideration by the Tribunal is, whether bagasse, press mud and boiler ash generated during the course of manufacture of sugar, should be considered as 'exempted goods' and whether the appellants should be liable for payment of the requisite amount in terms of Rule 6(3) of the CENVAT Credit Rules, 2004. The issue arising out of the present dispute is no more *res integra*, in view of the judgment of the Hon'ble Supreme Court in the case of *Union of India vs. DSCL Sugar Ltd. [2015 (322) ELT 769 (S.C.)]* and *Union of India vs. Indian Sucrose Ltd. [2022 (7) TMI 353 (S.C.)]*. While relying upon the said judgments delivered by the Hon'ble Supreme Court, various benches of the Tribunal have also allowed the appeals filed by the appellants, holding that the by-products generated during the course of manufacture of sugar should not be considered as exempted goods for the purpose of payment of amount in terms of Rule 6 of the Rules of 2004. With regard to the issue of exigibility of waste/residue arising during the process of manufacture of sugar, we find that such issue has also been dealt with by the Central Board of Indirect Taxes & Customs (CBIC) in Circular No. 1084/05/2022-CX dated 07.07.2022, clarifying that bagasse is not excisable and as such CENVAT

Credit Rules have no application for clearance of such non-excisable goods from the factory.

3. In view of the fact that the issue arising out of the present dispute is no more open for debate, we are of the view that the impugned order passed by the learned Commissioner (Appeals) in upholding confirmation of the adjudged demands against the appellants cannot be sustained.

4. Therefore, the impugned order is set aside and the appeals are allowed in favour of the appellants.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

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