

28/6/14

16

FAX : 011-26108426

REGISTERED / AD
CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
EXCISE APPEAL BRANCH

Dated: 12/06/2014

To
Appellant as per address in table below
Respondent as per address in table below

Stay Order No. SO/52009/2014 -EX[DB] dated 09/06/2014

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.

Asstt. Registrar(EXCISE Appeal Branch)

Application	Appeal	Name and Address of Appellant
1 E/Stay/59815/2013	E/59159/2013	Sangrur Agro Ltd Rural Focal Point Vill.bhindran SANGRUR PB

Name and Address of Respondent

2

E/59159/2013 **Commissioner of Central Excise and Service Tax- Chandigarh-ii**
PLOT NO.19... CENTRAL REVENUE BUILDING,
SECTOR 17-C,
CHANDIGARH
160017

Copy To
3Advocate(s) / Consultant(s):

G. S. Bhangoo
H.NO. 5, SECTOR-10A,
CHANDIGARH

4 Bar Association, CESTAT, Delhi

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

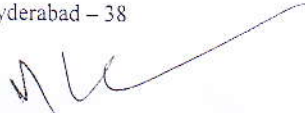
9 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

13 C.D.R. 14 Office Copy 15 Guard File 16 Second Folder


Asstt. Registrar(EXCISE Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 09.06.2014

Excise Stay Application No. 59815 of 2013 in
Excise Appeal No. 59159 of 2013

M/s Sangrur Agro Limited Appellant

Vs.

CCE & ST, Chandigarh Respondent

Appearance:

Shri Vikrant Kackaria, Advocate for the appellant
Shri Amresh Jain, DR for the Respondent

Coram: Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. R. K. Singh, Member (Technical)



Stay Order No. 52009/2014

Per: Justice G. Raghuram:

Petitioner is appellant and a manufacturer of vanaspati/ oils. During manufacture of these products certain by-products, waste products such as fatty acid, gums, wax and fatty acids emerge. Petitioner did not discharge Central Excise duty at the applicable rates on these products. Hence, proceedings were initiated. In defence, petitioner claimed the benefit of exemption Notification No. 89/95 dated 18.05.1995. Rejecting the defence, the primary Authority, the Additional Commissioner, Chandigarh confirmed Excise Duty demand of Rs. 62,35,453/- apart from interest and penalty. Aggrieved, the petitioner preferred an unsuccessful appeal which was rejected by the

Commissioner (Appeals), Chandigarh-II vide the order dated 01.05.2013.

2. Prima-facie, the decision of this Tribunal in *Maheshwari Solvent Extraction Ltd. vs. CCE, Nagpur – 2014 (299) ELT 116 (Tri. Mumbai)* settles the issue in favour of the petitioner/ appellant by holding that impurities comprising gums, waxes and fatty acids removed during manufacture of rice bran oil are eligible to benefits under exemption Notification No. 89/95-CE. In the circumstances, we grant waiver of pre-deposit in full and stay all further proceedings, pending disposal of the appeal. Stay application is accordingly disposed of.

-sd-

(Justice G. Raghuram)
President

-sd-

(R.K. Singh)
Technical Member

Pant

16.6.14
प्रमाणित प्रति / Certified True Copy

सहायक पंजीकार / Asstt. Registrar
सीमाशुल्क एवं सेवा कर
अपीलाय अधिकरण / (C.E.S.T.A.T.)
West Block No.II/पश्चिमी खण्ड-II
रामवृष्णा पुरम, नई दिल्ली-110066
R.K. Puram, New Delhi-110066