(2016) 11 AHC CK 0015

In the Allahabad High Court

Commissioner of Cus. & C. Ex., Hapur APPELLANT

Vs

J.K. Sugar Ltd. RESPONDENT

Date of Decision : 10-11-2016

Acts Referred:
Central Excise Appeal Defective No. 148 of 2016

Citation : (2017) 346 ELT 559

Hon'ble Judges : Bharati Sapru and Vivek Kumar Birla, JJ.

Bench : Division Bench

Advocate : Shri B.K. Singh Raghuvanshi, Counsel, for the Appellant

Final Decision : Dismissed

Judgement

1. This is an appeal of the department under Section 35G of Central Excise Act, 1944 against an order dated 8-4-2016 passed by the CESTAT, Allahabad [2016 (344) E.L.T. 604 (Tribunal)] by which remission has been allowed to the assessee on molasses, which had been rendered bad. The Tribunal records findings of fact that losses had occurred in the molasses due to unavoidable accidents and such accidents are natural phenomenon as these accidents usually takes place when the ambient temperature is high.

2. Further a finding has been recorded that there was no negligence on the part of the assessee in taking reasonable care. The burnt molasses, which was left was no longer fit for consumption and, therefore, the Tribunal has granted remission of duty under Rule 21 of Central Excise Rules, 2002. The burnt molasses had not remained as molasses and had been removed, therefore, the Tribunal has rightly granted the remission.

3. The view taken by the Tribunal is reasonable one, we see no reasons to interfere in the order passed by the Tribunal.

4. This appeal is dismissed as above. No costs.

