IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL (L) NO. 61 OF 2013

The Commissioner
Central Excise & Service Tax
Kolhapur Commissionerate, Kolhapur .. Appellant.
v/s.
Shree Chhatrapatri Shahu Sahakari
Sakhar Karkhana Limited .. Respondent.

Mr. Pradeep S. Jetly and Mr. J. B. Mishra, for the Appellant.

CORAM: A.S.OKA &
M.S.SANKLECHA, JJ.
DATE : 26th MARCH, 2019.

P.C:-

In the present appeal, thefollowing substantial question of law is formulated in the memorandum of appeal:-

> *" Whether after insertion of explanation in Section 2(d) of Central Excise Act, 1944 with effect from 10.05.2008 the Bagasse is an exempted excisable product and whether on its sale value the party is liable to pay an amount at prescribed rate in terms of Rule 6(3) of Cenvat Credit Rules, 2004?"*

2 The learned Counsel appearing for the Appellant fairly invited our attention to the decision of the Apex Court in the case of ***Union of India v/s. DSCL Sugar Limited 2015 (322) E.L.T. 769 (SC)***, the aforesaid question has been answered against the Appellant-Revenue. Hence, no substantial question of law arises.

3 Accordingly, **Appeal** is **dismissed.**

(M.S.SANKLECHA,J.) **(A.S.OKA,J.)**