

Circular No. 941/02/2011-CX

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

New Delhi, 14th February, 2011

**Subject: - Clarification regarding excisability of Bagasse prior to the budget of 2008-
reg**

Attention is invited to Board's **circular No. 904/24/09-CX** dated 28.10.2009 wherein the field formations were directed to keep the cases of the excisability of bagasse for the period prior to the budgetary changes of 2008 in call book till department's appeal is decided in the case of Balrampur Chinni Mills Ltd.

2. The Civil Appeal filed by the department in the case of M/s Balrampur Chinni Mills Ltd. has been dismissed by the Hon'ble Supreme Court on 21.7.2010. Accordingly the cases pending for the period prior to budgetary changes of 2008 in respect of excisability of Bagasse may be taken out from the Call Book and decided in the light of the law decided by the Apex Court.

3. It is, however, clarified that the aforesaid decision of the Apex Court will not have any bearing on the clarification given in the aforesaid circular of 2009 in respect of the period after the budgetary changes of 2008 when the definition of the "excisable goods" was amended in the Central Excise Act.

4. Trade and Industry may be informed.

5. Receipt of this circular may be acknowledged

6. Hindi version would follow.

F No. 17/02/2009-CX-I

Yours faithfully,

**(Madan Mohan)
Under Secretary(CX1**