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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH : AHMEDABAD
O-20, NEW MENTAL HOSPITAL COMPOUND, MEGHANI NAGAR, AHMEDABAD - 380016

Date: 05/12/2016

File No. :-E/498/2010

In the matter of :-

C.C.E. & S.T.-Vapi
(Appellant as per address below)

(Appellant)

Vs

Welspun Syntex Ltd
(Respondent as per address below)

(Respondent)

I am directed to transmit herewith a certified copy of Order No. : A/11583/2016 dated : 24/11/2016 passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.

Quna
5/12/16
Assistant Registrar
CESTAT -AHMEDABAD

S.NO, Case Number, Name & Address of Appellant :-

- 1 E/498/2010 C.C.E. & S.T.-Vapi
4TH FLOOR...ADHARSH DHAM BUILDING,
OPP. TOWN POLICE STATION, VAPI-DAMAN ROAD, VAPI
VAPI
GUJARAT-396191

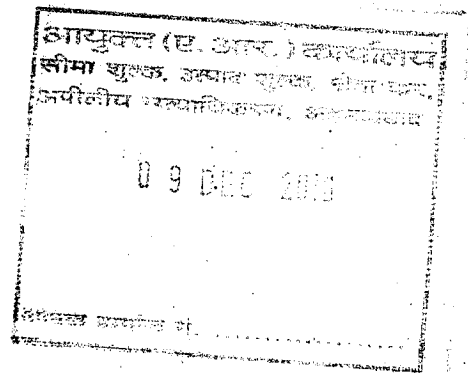
S.NO, Case Number, Name & Address of Respondent :-

- 1 E/498/2010 Welspun Syntex Ltd
Plot No. 394/p, Savi,
SILVASSA
U.T. OF DADRA & NAGAR HAVELI

Copy To :-

1. Chief Commissioner Customs & Central Excise :Vadodara
2. Commissioner Customs & Central Excise (Appeal) :Vapi
3. O/o Commissioner (AR) CESTAT, Ahmedabad
4. CESTAT Bar Association, Ahmedabad
5. CESTAT Bar Association, New Delhi
6. Master File
7. M/s Centax Publications Pvt. Ltd.
8. LawCrux Advisors (P) Ltd.
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10. Taxindiaonline.com Pvt. Ltd.
11. M/s Mark Professional Services Pvt. Ltd.
12. The ICFAI Society
13. Advocate^(s) / Consultant^(s) / Representative:-

Rahul Gajera, Adv
Sheetal baug Society,
Lane Opp. Induben Khakhrawala,
Near Grish Colddrinks,
C G Road Ahmedabad-380009



Quna
5/12/16
Assistant Registrar
CESTAT -AHMEDABAD

SMC-D-15*3

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Zonal Bench, Ahmedabad

Appeal No. : E/498/2010

(Arising out of OIA-KRS/428/VAPI/2009 dated 18.12.2009, passed by
Commissioner (Appeals) Central Excise & Service Tax, Vapi)

Commissioner of Central Excise & S.T., Vapi : Appellant (s)

VERSUS

M/s. Welspun Syntex Limited : Respondent (s)

Represented by :

For Appellant (s) : Shri G.P. Thomas, Authorised Representative
For Respondent (s) : Shri Rahul Gajera, Advocate

For approval and signature :

Dr. D.M. Misra, Hon'ble Member (Judicial)



1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2	Whether it should be released under Rule 27 of CESTAT (Procedure) Rules 1982 for publication in any authoritative report or not?	✓
3	Whether their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

CORAM :

Dr. D.M. Misra, Hon'ble Member (Judicial)

Date of Hearing / Decision : 24.11.2016



ORDER No. A/11583/2016 Dated 24.11.2016**Per : Dr. D.M. Misra;**

Heard both sides and perused the records.

2. A short issue involved in the present appeal is whether the Cenvat Credit availed on the basic excise duty could be utilised in discharging liability towards National Calamity Contingent Duty (NCCD).

3. Both sides agree that the issue is covered by the decision of the Hon'ble Gauhati High Court in the case of *CCE, Dibrugarh vs. Prag Bosimi Synthetics Limited - 2013 (295) ELT 682 (Gau.)* and the said judgment has been accepted by CBEC.

4. In the result, the Revenue's appeal being devoid of merit is dismissed. Appeal dismissed.

(Dictated and pronounced in the open Court)

58-
01/12/2016
(Dr. D.M. Misra)
Member (Judicial)

प्रमाणित प्रतिलिपि
CERTIFIED COPY

[Signature]

उप पंजीकरण/सहायक पंजीकरण
Deputy Registrar/Assistant Registrar
सीमा शुल्क, उद्यम शुल्क और सेवा कर
अपीलीट, कलकत्ता अधिसूचना
CUSTOMS AND SERVICE TAX
APPELLATE TRIBUNAL KOLKATA

F-5 DEC 2016