

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL  
REGIONAL BENCH : ALLAHABAD  
COURT No. I**

**APPEAL No.E/55699/2014-EX[DB]**

(Arising out of Order-in-Original No. 23/Commissioner/NOIDA/2014-15 dated 22/08/2014 passed by Commissioner of Central Excise & Customs, Noida)

**M/s Apollo Metalex Pvt. Ltd.**

**Appellant**

Vs.

**Commissioner of Central Excise & S.T., Noida**

**Respondent**

Appearance:

Shri Rajesh Chhibber, Advocate

for Appellant

Shri Sandeep Kumar Singh, Deputy Commissioner (AR),

for Respondent

**CORAM:**

**Hon'ble Smt. Archana Wadhwa, Member (Judicial)**

**Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)**

Date of Hearing : 10/12/2018

Date of Decision : 10/12/2018

**FINAL ORDER NO-72898 / 2018**

**Per: Archana Wadhwa**

After hearing both the sides, we find that a very short issue is involved in the present appeal. The appellant is engaged in the manufacture of G.I. Pipes. In addition, they were also procuring such pipes from other manufacturer and after cutting, oiling, threading & bundling the same, they were clearing the said product on payment of duty.

2. Revenue entertained a view that the processes adopted by the appellant do not amount to manufacture and as such they were not entitled to avail the Cenvat Credit of duty paid

on such purchased pipes. Accordingly, after initiation of proceedings, the demands were confirmed against them.

3. At this stage, we find that the issue stands decided in appellant's own sister concern reported as M/s APL Apollo Tubes Ltd. vide Final Order No.72150/2018 dated 05.09.2018. By taking note of the majority decision of the Tribunal in the case of Asian Colour Coated Ispat Ltd. Vs Commissioner of Central Excise reported as 2015 (317) ELT 538 (Tri.-Del.) as also by the Hon'ble Bombay High Court's decision in the case of Commissioner of Central Excise Vs Ajinkya Enterprises reported as 2013 (294) ELT 203 (Bom.), the denial of Cenvat credit and the consequence demand of duty was set aside.

4. Inasmuch as, the issue stands decided, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated in Court)

**(Anil G. Shakkarwar)**  
**Member (Technical)**

**(Archana Wadhwa)**  
**Member (Judicial)**

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