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

APPEAL No.E/70235,70234/2018-EX[SM]

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-1257 & 1258-17-18 dated 06/10/2017 passed by Commissioner (Appeals), Central Tax, Noida)

M/s Simbhaoli Sugar Ltd. **Appellant**

Vs.

Commissioner, Central Excise, Hapur **Respondent**

Appearance:

Shri Gyanendra Tripathi (Proxy Counsel) for Appellant
Shri Shiv Pratap Singh, Deputy Commissioner (AR), for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Date of Hearing/ Decision : 12/03/2019

FINAL ORDER NO.**70531-70532 / 2019**

Per: Archana Wadhwa

The short issue involved in both the appeals is as to whether the appellant is entitled to avail Cenvat Credit of duty paid on the HR Coils, Steel Pipes and Tubes and other Iron & Steel items in the assessee's factory. For denial of Cenvat Credit the Lower Authority has placed reliance on the decision of Larger Bench of the Tribunal in the case of M/s Vandana Global Ltd. V/s CCE, Raipur 2010 (253) E.L.T. 440 (Tri.-L.B.).

2. Both sides agree that the same issue stand decided in the same assessee's case being M/s Simbhaoli Sugar

Ltd. V/s Commissioner of Central Excise, Noida vide Final Order No.72559/2018 dated 25.10.2018 holding in favour of the assessee. By following the said order, I set aside the impugned order and allow both the appeals with consequential relief to the appellants.

(Pronounced & Dictated in Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Nihal