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

APPEAL No.E/70076/2015-EX[SM]

(Arising out of Order-in-Appeal No. 224-CE/APPL-LKO/LKO/2015 dated 11/06/2015 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Lucknow)

M/s SKS Chini Mills Ltd., Appellant

Vs.

Commissioner of Central Excise, Lucknow Respondent

Appearance:

Shri Jatin Mahajan, Advocate for Appellant
Shri Mohammad Altaf, Assistant Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing : 15/03/2019
Date of Decision : 15/03/2019

FINAL ORDER NO-**70734 / 2019**

Per: Archana Wadhwa

After hearing both the sides, I find that the issue relates to Cenvat credit of welding electrodes used for repair and maintenance of the machinery during November, 2008.

2. I find that the issue stands decided in various decisions of Hon'ble High Court's as detailed bellow:-

- M/s Ambuja Cements Eastern Ltd. Vs Commissioner reported as 2010 (256) ELT 690 (Chhattisgarh),
- Commissioner Vs Alfred Herbert (I) Ltd. reported as 2010 (257) ELT 29 (Kar) and

- Hindustan Zinc Ltd. Vs Union of India reported as 2008 (228) ELT 517 (Raj.)

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

(Dictated in Court)

(Archana Wadhwa)
Member (Judicial)

akp