

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 12/08/2016

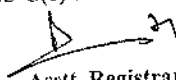
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70662/2016-SM[BR] dated 10/08/2016

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.


 Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/Stay/70016/2016 E/70100/2016	Commissioner of Customs, Central Excise and Service Tax-Allahabad 38...M G MARG... CIVIL LINES, ALLAHABAD, UTTAR PRADESH 211001

Name and Address of
Respondent

2	SHANTI GOPAL CONCAST LTD DHAUHAN, KUSUMI, CHUNAR,, MIRZAPUR ,UP
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Copy To

Advocate(s) / Consultant(s):

3 Bar Association, CESTAT, Allahabad

4 Director Publications, Customs, Excise. I.P. Estate, Delhi

5 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

6 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

7 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

8 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

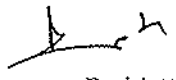
11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R.

15 Office Copy

~~16~~ Guard File

 Asstt. Registrar

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH: ALLAHABAD**

SINGLE MEMBER BENCH

**E/Stay/70016/2016
Appeal No. E/70100/2016-EX(SM)**

Dated of Hearing/decision: 10/8/2016

[Arising out of Order-in-Appeal No.103/CE/ALLD/2015 dated 30.09.2015 passed by Commissioner (Appeals), Central Excise & Service Tax, Allahabad]

For approval and signature:

Hon'ble Shri Anil Choudhary, Judicial Member

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 would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
3.	Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

C.C. & C.E. & S.T.-Allahabad

Appellant

Vs.

Shanti Gopal Concast Ltd

Respondent

Appearance:

Present for the Appellant: Shri Pawan Kumar Singh (Superintendent) A.R.

Present for the Respondent: Shri Sita Ram, (Consultant)

Coram: Hon'ble Shri Anil Choudhary, Member (Judicial)

Final Order No. 70662/2016

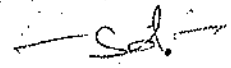


Per: Anil Choudhary

Heard the parties. As it is undisputed fact that the appellant have fabricated new Kiln with items like M.S. angels/Channels, H.R. Coils, M.S. Plates/beams/flat etc., the credit is rightly taken in view of ruling of Apex Court in Rajasthan Spinning and Weaving Mills Ltd. 2010 (255) E.L.T. 481 (SC). Stay application also is disposed of.

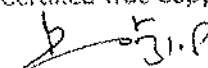
2. Thus, the appeal is dismissed.

(Dictated and pronounced in the open Court)


(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(K. Gupta)

प्रमाणित प्रतिलिपि / Certified True Copy


सहायक रजिस्ट्रार / Asstt. Registrar
सीमा शुल्क, सत्यापन एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.E.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

