

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

Dated: 28/09/2016

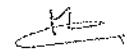
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70899-70904/2016-SM|BR| dated 19/09/2016

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/168/2009                          | <b>U.G.SUGAR &amp; INDUS. LTD.</b><br><b>SEOHARA, DISTT. BIJNOR.</b>                                                |
| 2           | E/2214, 2215, 2262, 2266, 2341/2008 | <b>U.G. SUGAR &amp; INDUS.</b><br><b>LTD</b><br><b>SEOHARA, BIJNOR</b>                                              |
|             |                                     | <b>Name and Address of Respondent</b>                                                                               |
| 3           |                                     | <b>-C.C.E. MEERUT II</b><br><b>OPP. SAHEED PARK (NEAR</b><br><b>ASHOK KI LAT) DELHI ROAD,</b><br><b>MEERUT (UP)</b> |

Other Appellants and Respondents as per Annexure

Copy To

4 Advocate(s) / Consultant(s):

Kamaljeet Singh  
 J-144, PATEL NAGAR -I,  
 GHAZIABAD,  
 UTTAR PRADESH

5 Bar Association, CESTAT, Allahabad

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

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

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

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

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





**ISSUED ON**

**SIGN. (DESPATCH SECTION)**  
**CUSTOMS, EXCISE & SERVICE TAX**  
**APPELLATE TRIBUNAL**  
**38, M. G. MARG, ALLAHABAD-211001.**

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

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

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

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

15 C.D.R. 16 Office Copy 17 Guard File

  
Asstt. Registrar

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

APPEAL Nos.E/2214, 2215, 2262, 2266, 2341/2008 & 168/2009-EX[DB]

(Arising out of Orders-in-Appeal Nos. 101-CE/MRT-II/08 dated 29/08/2008, 100-CE/MRT-II/08 dated 28/08/2008 & 110-CE/MRT-II/08 dated 29/09/2008 passed by Commissioner of Central Excise & Customs (Appeals), Meerut-II)

For approval and signature:

**Hon'ble Mr. Anil Choudhary, 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 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  |

**Commissioner of Central Excise, Meerut-II**

(In Appeal Nos.E/2262, 2266 & 2341/2008)

**M/s Upper Ganges Sugar & Industries Ltd.**

(In Appeal Nos.E/2214, 2215/2008 & 168/2009)

**Appellants**

Vs.

**Commissioner of Central Excise, Meerut-II**

(In Appeal Nos.E/2214, 2215/2008 & 168/2009)

**M/s U.G. Sugar & Industries Ltd.**

(In Appeal Nos.E/2262, 2266 & 2341/2008)

**Respondents**

Appearance:

Shri D.K. Deb, Assistant Commissioner (AR),

Shri B. Kumar Iyer, Supdt (AR)

Shri Kamal Jeet Singh, Advocate,

for the Revenue  
for the Assessee

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Date of Hearing : 19/09/2016

Date of Decision : 19/09/2016

FINAL ORDER NOS. 70899-70904/2016

Per: Anil Choudhary

Heard the parties.

2. The issue involved in these appeals is allowability of Cenvat credit on items of iron & steels etc., utilized in fabrication of structural and supporting structures, have been decided in favour of assessee by Hon'ble Madras High Court in the case of India Cement Ltd. 2015-TIOL-650-HC-MAD-CX. The issue of allowability on welding electrodes is decided in favour of appellant in their <sup>earlier</sup> appeal Nos. 2741 & 2742/2007.

3. Accordingly, appeals of appellant-assessee are allowed with consequential benefit, if any. Appeals filed by Revenue are dismissed.

(Dictated in Court)

(ANIL CHOUDHARY)  
MEMBER (JUDICIAL)

प्रमाणित प्रति / Certified True Copy

25.10.16  
आसपास प्रमाणित / Asstt. Registrar  
आसपास प्रमाणित एवं सेवा कर  
आसपास प्रमाणित / (C.E.S.T.A.T.)  
38, एम. जी. मार्ग, अलाहाबाद-211001  
38, M. G. MARG, ALLAHABAD-211001