FAX : 0532-2400149

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

Other Appellants and Respondents as per Annexure

Copy To

4Advocate(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, 1-8, Sector-10, Faridabad 121003 (Haryana)

OK

27/10/16

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 Karkardooma 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

Anil

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) for the Revenue
Shri Kamal Jeet Singh, Advocate, 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 allowablity 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 earlier 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)

Sd/-
(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

akp

प्रमाणित प्रति / Certified True Copy
25.10.16
सहायक पंजीकार / Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001