FAX : 0532-2400149 REGISTERED / AD

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

Dated: 29/03/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70312/2017-SM[BR] dated 28/03/2017

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/59389/2013	**Rana Heavy Enginnering Ltd** (formerly Rana Girders Ltd) 7th Km,meerut Road MUZAFFARNAGAR U.P
		Name and Address of Respondent
2		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD,MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005

Copy To

3Advocate(s) / Consultant(s):

Aalok Arora, Advocate
82-MISSION COMPOUND,
SAHARANPUR,
UTTAR PRADESH
247001

4 Bar Association, CESTAT, Allahabad

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

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

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

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

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

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD

Appeal No.E/59389/2013-EX[SM]

Arising out of Order-in-Appeal No.87/CE/APPL/MRT-I/2013 dated 10.06.2013 passed by Commissioner (Appeals) Customs & Central Excise, Meerut-I.

For approval and signature:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

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1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982? : No
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? : Yes
3. Whether His Lordship wishes to see the fair copy of the Order? : Seen
4. Whether Order is to be circulated to the Departmental Authorities? : Yes

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M/s Rana Heavy Engineering Ltd. ...APPELLANT(S)

VERSUS

Commissioner of Central Excise & Service Tax, Meerut I ...RESPONDENT (S)

APPEARANCE

None for the Appellant (s)

Shri D.K. Deb, Asstt. Commr. (AR) for the Respondent (s)

CORAM:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

DATE OF HEARING & PRONOUNCEMENT: 14.12.2016

FINAL ORDER NO.- 70312/2017

Per Mr. Anil Choudhary :

The present appeal is filed by the appellant, Rana Heavy Engineering Ltd., against Order-in-Appeal No.87-CE/MRT-I/2013 dated 10.06.2013 passed by Ld. Commissioner (Appeals)

2. The issue in this appeal is, whether the appellant is entitled to Cenvat Credit on items like Angles, Channels, Bars, Plates etc., which were claimed to be used in the manufacture or fabrication of Heat Furnace in the factory.

3. Vide the stay order dated 23rd January, 2013, the appellant was directed to make a pre deposit of 30% of the duty as pre deposit out of the total demand of Rs.42,23,330/-. Today when the case is called, nobody appears for the appellant nor any compliance appears to be reported so far.

4. Having heard the Ld. DR for the Revenue and on perusal of records, I find that the issue herein appears to be squarely covered by the Ruling of Hon'ble Madras High Court in the case of India Cement Ltd. I further find that the Ld. Commissioner (Appeals) had dismissed the appeal without entering into the merits as pre deposit was not made.

4.1 In this view of the matter I waive the requirement of pre-deposit and allow this appeal by way of remand in the interest of Justice to the Ld. Commissioner (Appeals). The learned Commissioner (Appeals) is directed to hear the appeal on merits without insisting on any pre-deposit, in view of the ruling of Hon'ble Madras High Court in the case of India Cements Ltd (*supra*). Thus, the appeal is allowed by way of remand. The appellant is also directed to appear before the Ld. Commissioner (Appeals) within a period of 45 days from the receipt of a copy of this order and seek opportunity of hearing.

(Dictated and Pronounced in the open Court)

-Sd/-
(ANIL CHOUDHARY)
Member(JUDICIAL)

Mishra

प्रमाणित प्रति / Certified True Copy
03/04/17
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