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: 14/11/2017

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. A/71337/2017-SM[BR] dated 03/11/2017

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/1223/2011	**DSCL SUGAR,** HARIAWAN, DISTT. HARDOI. (U.P.)
		Name and Address of Respondent
2		-C.C.E. LUCKNOW 7-A, Ashok Marg, Lucknow.

Copy To
3 Advocate(s) / Consultant(s):

Kapil Vaish
2nd floor, Part-A Krishna Janki Palace, 35-C, Rampur Garden, Civil Lines, Bareilly, UP

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, Opp ICICI Bank of Defence Colony 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 Second Folder Copy 17 Guard File

Asstt. Registrar

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

APPEAL No. E/1223/2011-EX[SM]

(Arising out of Order-in-Appeal No. 46-CE/LKO/2011 dated 04/03/2011 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

M/s DSCL Sugar **Appellant**

Vs.

Commissioner of Central Excise, Lucknow **Respondent**

<u>Appearance:</u>

Shri Kapil Vaish, CA for Appellant
Shri Pawan Kumar Singh, Supdt. for Respondent

<u>CORAM:</u>

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

Date of Hearing : 03/11/2017
Date of Decision : 03/11/2017

FINAL ORDER NO- 71337/2017.......

Per: Anil Choudhary

The issue in this appeal is whether the appellant is entitled to Cenvat credit on items being Iron and Steel falling under Chapter 72 and 73 which have admittedly used in fabrication of supporting structure of equipments involving duty of Rs. 19,02,208/- during the period 2007 – 08.

2. Show cause notice dated 29 December, 2009 was issued proposing to disallow the Cenvat credit as aforementioned, as is appeared that the appellant is not entitled to take Cenvat

credit on such items of Iron and Steel falling under Chapter 72 and 73.

3. Heard the parties.

4. Having considered the rival contentions I find that it is not disputed that the items of iron and steel in question have been used for fabrication of structurals and supporting structures for equipments/machinery/plant. I find that the issue is wholly covered in favour of the appellant by ruling of Hon'ble Madras High Court in the case of India Cement Ltd reported at 2015 (321) ELT 209 and also in the Final Order of this Tribunal in the case of Dhampur Sugar Mills Ltd vs. CCE, being Final Order No. A/70219 – 70221/2017 – EX [DB] dated 22 February, 2017.

5. Accordingly this appeal filed by the appellant-assessee is allowed with consequential benefits. The impugned order is set aside.

(Dictated and pronounced in Court)

-Sd/-

(ANIL CHOUDHARY)

Member(JUDICIAL)

Ankit

प्रमाणित प्रति/Certified True Copy

05/12/17

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