

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

Dated: 15/09/2017

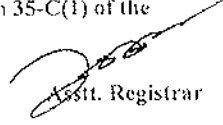
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71014/2017-SM[BR] dated 11/09/2017

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/1873/2011	J.B. DARUKA PAPERS LTD. A-1, INDUSTRIAL AREA, ADVENIA GRANT, SHAJAHANPUR ROAD, SITAPUR (U.P.) Name and Address of Respondent 2 -C.C.E. LUCKNOW 7-A, Ashok Marg, Lucknow.

Copy To

3 Advocate(s) / Consultant(s):

BIPIN GARG & CO.
ADVOCATES(ALLD)
102, MAHALAXMI ENCLAVE
(ADJ. INCOME TAX OFFICE),
STANLEY ROAD, CIVIL LINES,
ALLAHABAD (U.P.)-211001

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)

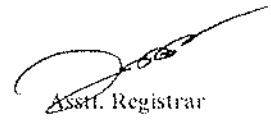
10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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 & SERVICE TAX
APPELLATE TRIBUNAL
Old Red Building, 38 M.G. Marg, Civil Lines,
Allahabad - 211 001**

COURT NO. II

DATE OF HEARING/DECISION : 11/09/2017.

Excise Appeal No. 1873 of 2011 (SM)

[Arising out of the Order-in-Appeal No. 106/CE/LKO/2011 dated 31/03/2011 passed by The Commissioner (Appeals), Customs, Central Excise & Service Tax, Lucknow.]

M/s J.B. Daruka Papers Ltd.

Appellant

Versus

CCE, Lucknow

Respondent

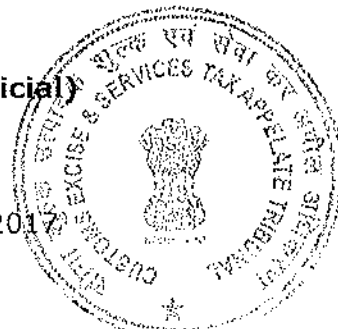
Appearance

Ms. Stuti Saggi, Advocate - for the Appellant.

Shri P.K. Dubey, Authorized Representative (DR) - for the Respondent.

CORAM: Hon'ble Shri Ashok Jindal, Member (Judicial)

Final Order No. 71014/2017 Dated : 11/09/2017



Per. Ashok Jindal :-

Cenvat credit on MS angle, Channels, Plates, TMT Bars which has been used for fabrication of support structures for various machines including pollution control machinery denied on the ground that these are not supporting structures nor capital goods as per Rule 2 (k) or Rule 2 (a) of the Cenvat Credit Rules, 2004.

2. Heard the parties.

3. Considering the fact that in appellant's own case for earlier period vide final order No. A/70750/2017 – SM (BR) dated 14/07/2017, this Tribunal allowed the Cenvat credit to the appellants relying on the decision of the Hon'ble Madras High Court in the case of **CCE, Tiruchirapalli vs. India Cements Ltd.** reported in **2012 (285) E.L.T. 341 (Madras)** and the decision of this Tribunal in the case of **Singhal Enterprises Pvt. Ltd. vs. CCE, Raipur** reported in **2016 – TIOL – 2451 – CESTAT – DEL.** Therefore relying on the decision of the appellant's own case for the earlier period, I hold that appellants have correctly availed the Cenvat credit on the items in question. Therefore, the impugned order is set aside and appeal is allowed with consequential relief, if any.

(Dictated and pronounced in open court.)

Sd/-

(Ashok Jindal)

Member(Judicial)

PK

प्रमाणित प्रति/Certified True Copy
 सहायक पंजीकार/Asstt. Registrar
 सी.एस.टी.ई., अलाहाबाद एवं सेवा कर
 अपील अधिकरण(C.E.S.T.A.T.)
 38, एम.जी.मार्ग, अलाहाबाद-211001
 38, M. G. MARG, ALAHAABAD-211001

