

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: 28/11/2017

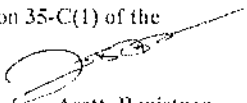
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71636/2017-SM[BR] dated 24/11/2017

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/70519/2017	Sarjoo Sahkari Chinni Mills Ltd Belrayan LAKHIMPUR KHIRI UP

Name and Address of
Respondent

2	C.C.E. & S.T.-Lucknow 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH-226001
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Copy To
3 Advocate(s).....Consultant(s):

**Vikrant Kackria
KAKARIA & ASSOCIATES,
SCF-55, 2nd FLOOR, SECTOR
8, PUNCHKULA, HARYANA**

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 Taxman 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)

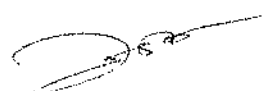
10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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

12 The ICFAI society, 52, Nagarjuna Hill, Panjagutta 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 AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

Ex.Appeal No.70519/17

Arising out of O/A No.134/CE/APPL/LKO/2017 dated 28.04.2017 passed by
Commr. (Appeals) of Central Excise & Custom & S.Tax, Meerut

M/s Sarjoo Sahkari Chinni Mills Ltd.

...APPELLANT(S)

VERSUS

Commr. of Central Excise & S.T., Lucknow

RESPONDENT (S)

APPEARANCE

Written Submissions by the Appellant (s)
Shri Pradeep Kumar Dubey, Supdt. (A.R.) for the Revenue

CORAM:

MRS. ARCHANA WADHWA, HON'BLE JUDICIAL MEMBER

DATE OF HEARING/DATE OF DECISION : 24. 11. 2017

Final ORDER NO. 701636/2017



Per Mrs.Archana Wadhwa :

The appellants have filed the written submission with a request to decide the appeal on merit and by following the earlier order of the Tribunal in the same assessee's case.

2. After hearing the Id.A.R. for the Revenue, I find that the issue relates to availability of cenvat credit of duty paid on various iron and steel items used in the assessee's factory as structural or fabrication of capital goods. I find that the Tribunal vide its Final Order No.70910-70925/2017 dt. 05.09.2017 in the same assessee's case, has held that the said items are cenvatable. To the same effect is the another decision of the Tribunal in the same assessee's case vide Order No.70144/2016 dated 08.04.2016.

Archana Wadhwa

Ex. Appeal No. 70519/17

3. In view of the precedent decisions of the Tribunal, I set aside the impugned order and allow the appeal with consequential relief to the appellant.

Dictated and pronounced in the open Court

Sd/-

(Archana Wadhawa)

Member(Judicial)

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प्रमाणित प्रतः Certified True Copy

सहायक रजिस्ट्रार/Asstt. Registrar

सिमांत क्षेत्र, राजस्थान एवं सेवा कर

अधीनस्थ (S.T.A.T.)

30, एन.सी. मार्ग, वाराणसी-221001

30, N.C. MARG, VARANASI-221001

