

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

Dated: 17/11/2017

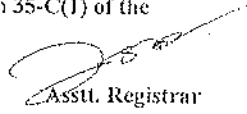
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71398/2017-SMIBRI dated 13/11/2017

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/70592/2016	Indian Potash Ltd The General Manager, Siswa Bazar, MAHARAHGANJ U.P.

	Name and Address of Respondent
2	C.C. & C.E. & S.T.-Allahabad 38...M G MARG...CIVIL LINES, ALLAHABAD, UTTAR PRADESH-211001

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

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 AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

Ex.Appeal No.70592/16

Arising out of O/A No.200-CE/Apl.-Alld./LKO/2016 dated 10.03.2016
passed by Commr. (Appeals) of Central Excise, Customs & Service
Tax, Lucknow.

M/s Indian Potash Ltd.

...APPELLANT(S)

VERSUS

Commr. of Central Excise, Cus. & S.Tax, Allahabad

RESPONDENT (S)

APPEARANCE

None for the Appellant (s)
Shri Pawan Kr. Singh, Supdt. (A.R.) for the Revenue

CORAM:

MRS. ARCHANA WADHWA, HON'BLE JUDICIAL MEMBER

DATE OF HEARING/DATE OF DECISION : 13. 11. 2017

Final ORDER NO. 71398/2017



Per Mrs.Archana Wadhwa :

On matter being called, neither anybody appeared nor is there any adjournment request. Accordingly, I have heard the Id.A.R. appearing for the Revenue and have gone through the impugned order.

2. The short issue required to be decided in the present appeal is as to whether various iron and steel items utilized for repair and maintenance of the machineries are cenvatable goods so as to enable the assessee to avail the credit on the same. I find that the issue is no

Ex.Appeal No.70592/16

more *res-integra* and the Tribunal in the case of DSM Sugar Vs. CCEx., Meerut II reported at 2017 (346) ELT 407 (Tri.-Del.), has held in favour of the assessee, after taking note of various decisions of the Hon'ble High Courts. As such, by following the said decision, I set aside the impugned order and allow the appeal with consequential relief to the appellant.

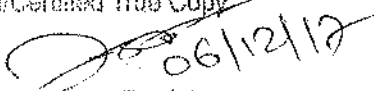
(Operative part of the order was pronounced in the open Court)

Sd/-

(Archana Wadhawa)
Member(Judicial)

mm

प्रमाणित प्रतः/Certified True Copy


सहायक रजिस्ट्रार/Asstt. Registrar
सिटीजि.एस.एस.एस. (एन.डी.एस.एस.)
सिटीजि.एस.एस.एस. (एन.डी.एस.एस.)
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