

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

Dated: 20/09/2017

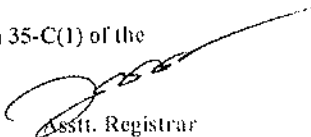
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71107/2017-SM[BR] dated 12/09/2017

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/70860/2016	Eveready Industrial India Ltd B-1/2, sector-80, phase-II, Noida GAUTAM BUDH NAGAR UP 210305
		Name and Address of Respondent
2		C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307

Copy To

3 Advocate(s) / Consultant(s):

V. Lakshmi Kumaran, ALD
 3/1A/3 OPP AUTO SALES, Above
 the Office Of Blue Dart/DHL
 Courier, COLVIN ROAD, LOHIA
 MARG ALLAHABAD-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 ICAFI 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
REGIONAL BENCH : ALLAHABAD
COURT No. 2

APPEAL No. E/70860/2016-EX[SM]

(Arising out of Order-in-Appeal No. NOI-EXCUS-001-APP-0088-16-17
dated 21/06/2016 passed by Commissioner of Central Excise & Customs
(Appeals), Meerut-II)

M/s Eveready Industries India Ltd.

Appellant

Vs.

C.C. & C.E. & S.T. – Noida

Respondent

Appearance:

Shri Atul Gupta, Advocate,

for Appellant

Shri Gyanendra Tripathi, Assistant Commissioner (AR),

for Respondent

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Date of Hearing & Date of Decision : 12/09/2017

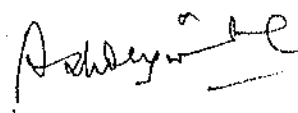
FINAL ORDER NO...7.1.107.1.2.017.....

Per: Ashok Jindal

The appellant is in appeal against the impugned order wherein Cenvat credit has been denied on inputs used in the manufacture of dry cell batteries which were found defective.

2. The Id. Commissioner (Appeals) denied the Cenvat credit relying on the earlier decision of Commissioner (Appeals) dated 25/07/2014 & 20/12/2012, wherein Cenvat credit was denied on the said inputs which went into such defective dry cell batteries.

3. Heard the parties and considered the submissions.



4. Considered the fact that the orders relied upon by the ld. Commissioner (Appeals) has been set aside by this Tribunal in appellant's own case for the earlier period vide Final Order No. A/70280-70281/2016-EX[DB] dated 01/06/2016, wherein this Tribunal observed as under:-

"We have considered the rival contentions, we notice that even today CBEC instruction stand that Cenvat credit is admissible in respect of input contained in any of the waste, refuse or by product. We, therefore, hold that both the Show Cause Notices in present two appeals are unsustainable. Therefore, we set aside both the Orders-in-Appeal and both Orders-in-Original. We allow both the appeal with consequential relief, if any. No Costs."

In view of the said decision in appellant's own case for the earlier period of this Tribunal stated hereinabove, I hold that appellant is entitled to avail Cenvat credit on inputs used in manufacturing of defective battery which have been declared waste. Therefore, the impugned order is set aside and the appeal is allowed with consequential relief to the appellant, if any.

(Dictated & Pronounced in Court)

Sd/-

(Ashok Jindal)

Member(Judicial)

Ansari

प्रमाणित प्रति/Certified True Copy
28/05/18
Registrar
आयकर, वस्तुसूचक एवं सेवा कर
अधिकारी (C.E.S.T.A.T.)
28, टाउनशिप, इलाहाबाद-211001
30, A.C. MARG, ALLAHABAD-211001

