

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: 17/11/2017

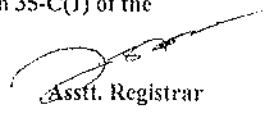
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71399/2017-SM[BR] 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/70878/2016	Apollo Metalex Pvt Ltd A-2, upside Indl. Area, sikandrabad BULANDSHAHR- UP

	Name and Address of Respondent
2	C E & ST-Noida li OFFICE OF THE COMMISSIONER CENTRAL EXCISEHOTEL FORMULE 1, WEGMANS BUSINESS PARK, KP-III, GREATER NOIDA GOTAM BUDH NAGAR- U.P.-

Copy To

3 Advocate(s) / Consultant(s):

Rajesh chibber
FA-9, KAVI NAGAR,
GHAZIABAD,- 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 ICAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

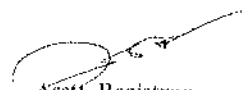
13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

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.70878/16

Arising out of O/A No.NOI-EXCUS-002-APP-0276-15-16 dated 14.01.2016 passed by Commr. (Appeals) of Central Excise, Meerut II.

M/s Apollo Metalex Pvt. Ltd.

...APPELLANT(S)

VERSUS

Commr. of Central Excise, Cus. & S.Tax, Noida II

RESPONDENT (S)

APPEARANCE

Shri Rajesh Chibber, Advocate for the Appellant (s)
Shri Powan 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. 71399/2017



Pcr Mrs.Archana Wadhwa :

Vide the impugned order, the authorities below have denied the benefit of cenvat credit of duty availed by the assessee on the GI/GP pipes and utilized by them in the manufacture of their final product, on the sole ground that the process undertaken by the appellant does not amount to manufacture.

2. I find that the issue is no more *res-integra* and stands settled by the decision of the Tribunal in the case of Asian Colour Coated Ispat Ltd. Vs. Commr. of Central Excise, Delhi III : 2015 (317) ELT 538

Ex.Appeal No.70878/16

(Tri.-Del.). 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 प्रति/Certified True Copy

राजस्थान न्यायाधीश/Asstt. Registrar
राजस्थान न्यायाधीश एवं सहायक
अधीक्षक न्यायाधीश(C.A.C. & A.T.)
38, प्लॉट नं. 1, (फ्लॉट नं.-211001
32.11.0. WADHAWA/ARAD-211001

06/12/17

