

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

Dated: 15/02/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70313/2018-EX[DB] dated 17/01/2018

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/1621/2012	Triveni Engineering & Industries Ltd Unit-khatauli, Muzaffarnagar (U.P.)

Name and Address of Respondent

2		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005
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Copy To

3 Advocate(s) / Consultant(s):

R. Krishnan
297-E, Pocket-II, Phase-I, Mayur vihar, New Delhi.
Mayur Vihar,
Delhi
110091

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 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

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 Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No. E/1621/2012-EX[DB]

(Arising out of Order-in-Appeal No. 20-CE/MRT-I/2012 dated 23/01/2012
passed by Commissioner of Central Excise (Appeals), Meerut-I)

Triveni Engineering & Industries Ltd.

Appellant

Vs.

Commissioner of Central Excise, Meerut-I

Respondent

Appearance:

Shri R. Krishnan (Advocate)

for Appellant

Shri Pawan Kumar Singh (Supdt.) AR

for Respondent

CORAM:

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

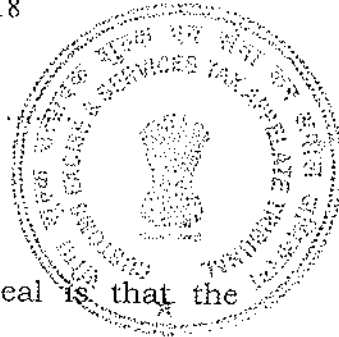
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 17/01/2018

Date of Decision : 17/01/2018

FINAL ORDER NO-70313/2018.....

Per: Ashok Jindal



The short issue involved in this appeal is that the appellant is entitled to avail Cenvat Credit on various steel items and welding electrodes which has been used for fabrication/repair and maintenance of plant and machinery or not.

2. Heard the parties, considering the facts that the steel items has been used for fabrication of plant and machinery which has ultimately used for manufacturing of excisable

Ashok Jindal

goods by the appellant. Therefore, in the light of decision of this Tribunal in the case of M/s Singhal Enterprises Pvt. Ltd. vs. Commissioner Customs & Central Excise, Raipur reported at 2016-TIOL-2451-CESTAT-DEL, wherein this Tribunal held that if the steel items has been used for fabrication of various steel items although and used in manufacture of excisable goods the assessee is entitled to avail Cenvat Credit, therefore, we hold that on the steel items the appellant is entitled to avail Cenvat Credit.

3. We further take that the in the case of Ambuja Cements Eastern Ltd. vs. CCE reported at 2010-256-ELT-690 (Chattisgarh), the Hon'ble Chattisgarh High Court held that the welding electrodes used for repair and maintenance of plant and machinery is entitled to avail Cenvat Credit. Therefore, the appellant is entitled to avail Cenvat Credit on welding electrodes which has been used for repair and maintenance of plant and machinery.

4. In these terms, we set aside the impugned order and allow the appeal with consequential relief, if any.

(Dictated and pronounced in Court)

Sd/-

Anil G. SHAKKARWAR

(MEMBER TECHNICAL)

Ankit

Sd/-

ASHOK JINDAL

(MEMBER JUDICIAL)

प्रमाणित प्रतिलिपि (Certified True Copy)
05/03/18

सहायक पंजीकृत/Asstt. Registrar
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर
अपील अधिकरण (C.E.S.T.A.T.)
38, एन.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

