

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: 09/04/2018

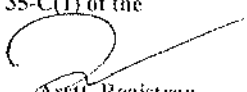
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70732/2018-SM[BR] dated 06/04/2018

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/2067/2007 | <b>Ms Triveni Engg &amp; Industries Ltd</b><br>Khatauli<br>Mujaffarnagar<br>UP                                          |
|             |             | Name and Address of Respondent                                                                                          |
| 2           |             | C.C.E. & S.T.-Meerut-i<br>EXCISE CHOWK...UNIVERSITY<br>ROAD, MANGAL PANDEY<br>NAGAR,<br>MEERUT,<br>UTTAR PRADESH-250005 |

Copy To

3 Advocate(s) / Consultant(s):

**R. Krishnan**  
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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 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 & SERVICE TAX APPELLATE  
TRIBUNAL  
REGIONAL BENCH : ALLAHABAD  
COURT No. I**

**APPEAL No. E/2067/2007-EX[SM]**

(Arising out of Order-in-Appeal No. 92-94/CE/MRT-I/2007 dated 08/05/2007 passed by Commissioner of Central Excise & Customs (Appeals), Meerut)

**M/s Triveni Engg. & Industries Ltd.**

**Appellant**

**Vs.**

**Commissioner of Central Excise, Meerut**

**Respondent**

**Appearance:**

Shri R. Krishnan (Advocate)

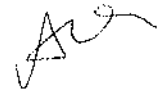
for Appellant

Shri Pradeep Kumar Dubey (Supdt) AR

for Respondent

**CORAM:**

**Hon'ble Mr. Anil Choudhary, Member (Judicial)**

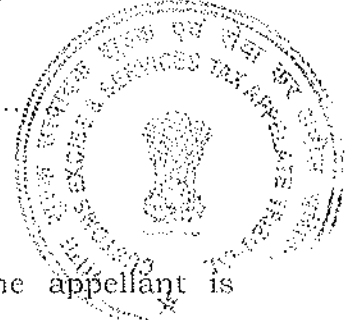


Date of Hearing : 19/12/2017

Date of Decision : 19/12/2017

FINAL ORDER NO. .... 70732/2018 .....

**Per: Anil Choudhary**



The issue in this case is whether the appellant is entitled to avail Cenvat Credit on welding electrodes and steel castings used for repair/maintenance of the sugar machinery.

2. As regards welding electrodes are concerned appellant relies on the ruling of Final Order No. A/70894-70897/2017 dated 04.09.2017 in which, the present appellant also as a party vide Appeal No. E/52152/2015 and the Tribunal had

allowed the credit vide four of the said order which reads as follows:-

*"Considering the fact that in the case of Bajaj Hindustan Ltd. vs. CCE, Meerut-I vide Final Order No. 54148-54149 of 2015 dated 09.07.2015, this Tribunal relying on the decision of Hon'ble Chhattisgarh High Court in the case of Ambuja Cements Eastern Ltd. CCE, Raipur reported in 2010 (256) E.L.T. 690 (Chhattisgarh) held that Cenvat Credit on welding electrodes used for repair and maintenance of plant and machinery is entitled for Cenvat Credit. Therefore, I hold that appellants have correctly availed Cenvat Credit on welding electrodes which has been used for repair and maintenance of plant and machinery."*

3. As regards steel castings is concerned appellant has explained the use at page 73 of the appeal Memorandum as under :-

*"The steel casting both Cast Iron and Cast Steel are being used in huge quantity in sugar plants as these casting are required for assembling of so many equipments of mills like:-*

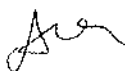
*(a) Wedge block (C.S)*

*(b) SR Bearing (C.S)*

*(c) Trash Beam (C.S)*

*(d) Scrapers (C.I)*

*(e) UFR C/P (C.S)*



*(f) Trash Plate (C.S)*

*(g) T.T. Cap (C.S)*

*(h) Cross Girder (C.S)*

*(i) Top Roller scrapper and U.F. Scraper (C.S/C.I)*

*Mill uses major portion of Cast Steel and Cast Iron. At mills 90% of the machinery is either of Cast Iron or Cast Steel.*

*Similarly all the sprockets of the Cane Carriers & Bagasses carriers are being made from Cast Steel and all the plumber blocks at mills, boilers and boiling houses are being made either from Cast Steel or Cast Iron.*

*All the couplings including big coupling at mills are being made from Cast Steel or Cast Iron.*

*In short casting plays a major role in sugar plant."*

4. At page 74 of the appeal paper book a diagram showing where these steel castings are used is shown. Moreover in the following cases steel castings used in the factory for producing/processing of goods/repair, has been allowed as credit:-

*(i) CCE v. Century Cements, 2013 (290) E.L.T. 348 (Chhattisgarh),*

*(ii) J.K. Cement Works v. CCE, 2017 (345) E.L.T. 301 (Tri. Del.),*



(iii) *Hindustan Zinc Ltd. v. CCE, 2012 (286) E.L.T. 593 (Tri. Del.)*

5. Upon considering the rival contentions, following the above rulings, I allow the appeal and set aside the impugned order. The appellant shall be entitled with consequential relief as per law.

(Dictated and pronounced in Court)

-Sd/-

(ANIL CHOUDHARY)

Member(JUDICIAL)

Ankur

अपील प्रतिलिपि/True Copy  
21104118  
राज्यक प्रतिलिपि/Assn. Registrar  
सीमास्थान, उत्तराखण्ड एवं राजस्थान  
अपील अधिकारी(C.E.S.T.A.T.)  
38, एम.जी.मार्ग, इलाहाबाद-211001  
38. M. G. MARG, ALLAHABAD-211001

