

Customs, Excise & Service Tax Appellate Tribunal
 SCO 147-148, SECTOR-17-C, CHANDIGARH-160017

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Appeal No. E/60695/2018

(Arising out of OIA-LUD-EXCUS-001-APP-676-18 dated 15.03.2018 passed by the Commissioner (Appeals) of Central Excise - Ludhiana)

M/s Rasik Industries : Appellant (s)

Vs

CCE & ST- Ludhiana : Respondent (s)

**Represented by:**

For Appellant (s) : Shri Naveen Bindal, Advocate

For Respondent (s): Shri G. M. Sharma, AR

**CORAM :**

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

Date of Hearing/Decision: 13.12.2018

**ORDER No. A/63586 / 2018**

**Per : Mr. Ashok Jindal**

Cenvat credit has been denied to the appellant on various steel items on the ground that the same are not input of the appellant to manufacture of their final product nor capital goods in terms of Rule 2 (I) of CCR, 2004.

2. Heard the parties and considered the submission.

3. On perusal of the record, it is undisputed the fact that all these steel items have been used by the appellant for fabrication of capital goods, therefore, in the light of the decision of the Tribunal in the case of **Commissioner of Central, Nagpur vs. Divyansh Steel P. Ltd. – 2014 (300) ELT 249 (Tri.-Mumbai)**. I hold that cenvat credit on the items used in question cannot be denied to the appellant, as these items have been used

by the appellant for fabrication of capital goods. In that circumstances, I do not find any merit in the impugned order, the same is set-aside and the appeal is allowed with consequential relief, if any.

*(Dictated & pronounced in the Court)*

**(Ashok Jindal)**  
Member (Judicial)

G.Y.