

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 61670 of 2018

(Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-19-18 dated 10.01.2018 passed by the Commissioner (Appeals), Ludhiana)

M/s Hero Ecotech Ltd

(earlier known as Hero Cycle Ltd – New Cycle Division)
Phase VIII, Focal Point,
Ludhiana, Punjab

.....Appellant

VERSUS

Commissioner of CE & ST, Ludhiana

Central Excise House, F Block, Rishi Nagar,
Ludhiana, Punjab – 141001

.....Respondent

APPEARANCE:

Present for the Appellant: Mr. Sudhir Malhotra, Advocate

Present for the Respondent: Mr. Vijay Gupta, Authorised Representative

CORAM: HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO. 61114/2019

DATE OF HEARING: 02.12.2019

DATE OF DECISION: 02.12.2019

PER ASHOK JINDAL:

The appellant is in appeal against the impugned order, wherein the Cenvat credit reversed under Rule 6(3) of the Cenvat Credit Rules, 2004 was denied to the appellant on the ground that in terms of Rule 11(3) of the Cenvat Credit Rules, 2004 as the e-bike became exempt w.e.f. 29th April, 2008, the whole credit like Cenvat credit is lapsed.

2. Heard the parties.

3. Considering the fact that whether the Cenvat credit lying on 29th April, 2008 has been lapsed in terms of Rule 11(3) of the Cenvat Credit Rules, 2004 or not, was examined by this Tribunal in the appellants' own case vide **Final Order No. 60995-60997/2016 dated 22.07.2016** wherein it was held that the Cenvat credit lying in their Cenvat credit account on being exempted vide Notification dt. 29th April, 2008, the Cenvat credit shall not lapse in terms of Rule 11(3) of the Cenvat Credit Rules, 2004. As the admissibility of Cenvat credit has been allowed by this Tribunal, therefore, utilization thereof cannot be denied to the appellant.

4. In view of this, I set aside the impugned order by allowing the Cenvat credit of Rs. 97,386/- to the appellant. Accordingly, the impugned order is set aside and the appeal is allowed with consequential relief, if any.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)