CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 58483 of 2013

(Arising out of Order-in-Appeal No. 54/CE/COMMR/DM/RTK/2012-13 dated 25.03.2013 passed by the Commissioner (Appeals), Rohtak, Haryana)

M/s Suma Fibres And Allies Ltd **......Appellant**
(Plot No. 18, industrial Area, Sector -21 Bhiwani, Haryana 127021)

VERSUS

C.C.E & S.T. Rohtak **......Respondent**
(Pacific City Centre, IInd Floor, Near Jat Bhawan, Delhi Road, Rohtak Haryana 124001)

WITH

Excise Appeal No. 59369 of 2013

(Arising out of Order-in-Appeal No. 13/CE/COMMR/DM/RTK/2013-14 dated 24.05.2013 passed by the Commissioner (Appeals), Rohtak, Haryana)

M/s Haryana Foils Limited **......Appellant**
(15 Industrial Area, Sector-21 Bhiwani Haryana 127021)

VERSUS

C.C.E & S.T. Rohtak **......Respondent**
(SCO No. 6 to 8 & 10 Sector – 1 Huda Market, Rohtak Haryana 124001)

APPEARANCE:

None, Advocate for the Appellant

Shri Rajeev Gupta AR and Shri Tarun Kumar, Authorised Representative for the Respondent

CORAM: **HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)**
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO. 60139-60140 of 2020

DATE OF HEARING: 22.01.2020
DATE OF DECISION:22.01.2020

PER ASHOK JINDAL:

The appellants are in appeal against the impugned orders wherein Cenvat credit sought to be denied on the ground that cutting and slitting of CR Coils into sheets does not amount to manufacture, therefore, the appellants are not entitled to avail Cenvat credit of duty paid on these coils.

2. None appeared on behalf of the appellants nor any request for adjournment has been received.

3. After hearing the Ld. AR, we found that the issue is a narrow compass, therefore, the appeals are taken up for final disposal.

4. Heard the Ld. AR.

5. We find that in these appeals, it is an admitted fact that after cutting and slitting of CR coils converting into sheets, the appellants have cleared the goods on payment of duty, therefore, in terms of the decision of the Hon'ble Bombay High Court in the case of ***Commissioner of Central Excise, Pune-iii Vs. Ajinkya Enterprises reported in 2013 (294) E.L.T. 203 (Bom.),*** wherein

it has been held that when the goods have been cleared on payment of duty after utilizing the Cenvat credit and the same will be termed as reversal of Cenvat credit, therefore, we hold that payments of duty by the appellant shall amounts to reversal of Cenvat credit sought by the revenue in the show cause notice.

6. In view of this, we do not find any merit in the impugned orders, the same are set aside.

7. In result, the appeals are allowed with consequential relief.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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