CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.

PRINCIPAL BENCH - COURT NO. II

Excise Appeal No. 51341 of 2019-SM

(Arising out of order-in-appeal No. 210 (CRM) CE/JDR/2019 dated 01.03.2019 passed by the Commissioner (Appeals), Central Excise, & Central Goods & Service Tax, Jodhpur)

M/s Sutlej Textiles and Industries Ltd., **Appellant**
Unit- Rajasthan Textile Mills
Pachpahar Road, Bhawanimandi
Distt – Jhalawar (Rajasthan).

VERSUS

Commissioner, Central Goods and Service Tax, **Respondent**
142-B, Sector-11, Hiran Magri
Udaipur (Rajasthan).

APPEARANCE:

Shri Bipin Garg, Advocate for the appellant
Shri Y. Singh, Authorised Representative for the respondent

CORAM:

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

FINAL ORDER NO. 50365/2020

DATE OF HEARING/DECISION: 19.02.2020

ASHOK JINDAL:

The appellant is in appeal against the impugned order wherein cenvat credit on G. I. Item/ material has been denied on the ground that same do not qualify as input or capital goods in terms of Cenvat Credit Rules, 2004.

2. Heard the parties.

3. In the impugned order, the Commissioner (Appeals) himself has observed that MS/GI items were used by the appellant for

design, detailed engineering and supply of the equipments for 132KV/11KV outdoor switch yard (sub station) only.

4. Use of this goods has been examined by the Commissioner (Appeals) in his order, these have been used for fabrication of capital goods, in that circumstances, it is held that the said items in question are entitled to avail cenvat credit to the appellant as inputs in terms of Rule 2(k) of Cenvat Credit Rules, 2004. Therefore, I do not find any merit in the impugned order, the same is set aside and the appeal is allowed.

(Dictated and pronounced in open Court)

(Ashok Jindal)
Member (Judicial)

Pant