

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH

Appeal No. E/-6055/2004,6057/2004-6058/2004

Date 06/11/2007

Assistant Registrar
C.E.S.T.A.T, New Delhi

To: 2. M/S. J.K. CEMENT WORKS MANGROL,
J.K.CEMENT WORKS,

KAILASH NAGAR NIMBAHERA
DISTT.CHITTORGARH RAJASTHAN

J.K.CEMENT WORKS,


Appellant

Vs

C.C.E.JAIPUR RAJASTHAN

Respondent

I am directed to transmit herewith a certified copy of Final order No. 534-536/07-EX dated 18-10-07 passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E.JAIPUR RAJASTHAN

N.C.R.BUILDING, STATUE CIRCLE, C-SCHEME, JAIPUR
RAJASTHAN

2. Adv. / Consult

MR.K.K ANAND

A-5, BASEMENT, LAJPAT NAGAR-III NEW DELHI-24

3. C.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file


Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No.2, R.K. Puram, New Delhi-110066.
Principal Bench, New Delhi**

**COURT NO. II
Excise Appeal Nos. 6055,6057-58 of 2004**

[Arising out of the Order-in-Appeal No. 590-598 (RM)/CE/JPR-II/2004 dated 22/09/2004 passed by The Commissioner (Appeals-II), Central Excise, Jaipur.]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President

Hon'ble Mr. P. Karthikeyan, Member (Technical)

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1. Whether Press Reporters may be allowed to see: the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?
 2. Whether it would be released under Rule 27 of: the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?
 3. Whether their Lordships wish to see the fair : copy of the order?
 4. Whether order is to be circulated to the : Department Authorities:

M/s J.K. Cement Works]	
M/s J.K. Cement Works Mangrol]	Appellant

Versus

CCE, Raipur

Respondent

Appearance

Shri K.K. Anand, Advocate - for the appellant.

Shri S.M. Tata, Authorized Representative (SDR) - for the respondent.

CORAM: **Hon'ble Shri S.S. Kang, Vice President**
Hon'ble Shri P. Karthikeyan, Member (Technical)

DATE OF HEARING : 18/10/2007.

Final Order No. 534-536/07EX Dated: 18-10-07

Per. S.S. Kang :-

Heard both sides. Appellant filed these applications against the common impugned order, whereby credit in respect of explosive used in mines was denied.

2. We find that now this issue has been settled by the Hon'ble Supreme Court in the case of Vikram Cement vs. CCE as reported in 2006 (194) E.L.T. 3. The Hon'ble Supreme Court held that the manufacturer of cement are entitled for credit in respect of explosive used in mines. In view of the above decision, the impugned order is set aside and the appeals are allowed.

(Dictated and pronounced in the open court)

(S.S. Kang)
Vice President

(P. Karthikeyan)
Member (Technical)

PK