

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

Appeal No. E/3547/2005

Date 11/04/2008

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

To :
J.K. CEMENT WORKS

KAILASH NAGAR DISTT NIMAHARA DISTT
CHITTORGARH RAJASTHAN
J.K. CEMENT WORKS

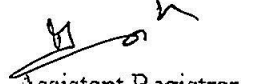
C.C.E.JAIPUR

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 151/08
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Excise dated 9-4-08


Assistant Registrar

(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E.JAIPUR

N.C.R.B. STATUE CIRCLE C-SCHEME JAIPUR RAJASTHAN

2. Adv. / Consult

~~MR. APURVA BHATTACHARYA ADV~~

~~BINDU BHAWAN, 49, SHASTRI MARG, UDAIPUR (RAJ)~~

3. S.D.R.

~~ICDR~~

5. Bar association. CESTAT. New Delhi

6. M/s. Deeparchi Publications. M-93, Marg. 46, Saket. New Delhi 110017

7. M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

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

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

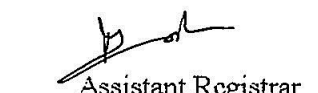
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No. 70 (Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file

SH. K.K. ANAND, ADV.,
A-5, BASEMENT,
LADPATNAGAR - III
IV DELHI - 24


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.

Excise Appeal No.3547/05

[Arising out of Order-in-Appeal No.423(HKS)CE/JPR-11/05 dt.22.7.05
passed by the Commissioner(Appeals), Jaipur]

For approval and signature:

Hon'ble Mr. S.S.KANG, VICE PRESIDENT

Hon'ble Mr. RAKESH KUMAR, MEMBER TECHNICAL

-
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

Appellant

Versus

CCE, Jaipur
Appearance

Respondent

Sh. K.K.Anand, Adv. For Appellant

Sh. C.S.Rajput, Authorised Departmental Representative(DR) For
Respondent

Coram: Hon'ble Mr. S.S.KANG, VICE PRESIDENT
Hon'ble Mr. RAKESH KUMAR, MEMBER TECHNICAL

Date of decision: 9.4.08
FINAL Order No. 151 / 08 - EX

Per S.S.Kang:

Heard both sides. The appellant filed this appeal against the impugned order whereby the benefit of input credit in respect of explosive used in mines was disallowed. We find that this issue is now settled in favour of the assessee by the decision of the Hon'ble Supreme Court in the case of Vikram Cement vs CCE as reported in 2006(194)ELT.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 appeal is allowed. The appellants are entitled to consequential relief, if any, in accordance with law.

Order dictated in the open Court.

(S.S.Kang)
Vice President

(Rakesh Kumar)
Member Technical

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