

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

Appeal No. E/3537/2004-3538/2004

Date 16.04/2008

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

To :
M/S INSULATORS AND ELECTRICALS COMPANY
135/5.ZONE-IL.M.P.NAGAR, BHOPAL
M/S INSULATORS AND ELECTRICALS COMPANY
C.C.E. BHOPAL

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 156-157/08 Excise dated 4-4-08
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. BHOPAL

48, ADMINISTRATIVE AREA, AREA HILLS, HOSHARPUR ROAD, BHOPAL

2. Adv. / Consult

SH. A.M. ANSARI, ADV.,

C-134, KOH-E-FIZA,

B.D.A. COLONY, BHOPAL (MP)

3. G.D.R.

~~4. I.C.D.R.~~

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

1 MR.A.K.KACIDLIA, ASSTT VICE PRESIDENT
OF M/S INSULATORS AND ELECTRICALS
COMPANY
135/5.ZONE-IL.M.P.NAGAR,BHOPAL


Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI
COURT – II**

EXCISE APPEAL No. 3537-38 OF 2004

[Arising out of Order-in-Appeal No. 242-243-CE/BPL/2004 dated 16.4.2004 passed by the Commissioner (Appeals-II), Customs & Central Excise, Bhopal]

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?	VIS
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	h?
3.	Whether their Lordships wish to see the fair copy of the order?	h
4.	Whether order is to be circulated to the Departmental authorities?	h

M/s. Insulators & Electrical Co.,

Appellants

Vs.

CCE, Bhopal

Respondent

Appearance:

Shri A.M. Ansari, Advocate for the appellants,
Shri Sanjay Kumar, Departmental Representative, for the respondent

Coram:

Hon'ble Mr. S.S. Kang, Vice President,
Hon'ble Mr. Rakesh Kumar, Member (Technical)

Date of Hearing: 4th April, 2008

FINAL ORDER NO. 156-157 / 08-EX dated _____

Per S.S. Kang:

Heard both sides.

2. The appellants filed these appeals against common impugned order whereby demand in respect of waste of Fire Bricks, Silicon Carbide, Waste Oil, & old and used Filter Cloth is confirmed in terms of provisions of Rule 57S(2)(c) of Central Excise Rules.

3. The appellants availed credit in respect of fire bricks, silicon carbide, etc. as capital goods and the same are used in the manufacture of excisable goods. The appellants are manufacturing insulators and fire bricks are used in cline. Due to heat some fire bricks were broken and silicon carbide after use become unserviceable and become waste. The same situation is in respect of filter cloth. Case of the Revenue is that as capital goods are sold as waste the appellants are liable to pay duty.

4. We find that during the relevant period there was no tariff entry in respect of waste of silicon carbide, fire bricks filter cloth and oil, Therefore, are not liable for duty. In view of this, impugned order is set aside. Appeals are allowed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

Dated 8th April, 2008
RK