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

Appeal No. E/3865/2004 Date 21/05/2008

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

To :
M/S INSULATORS AND ELECTRICALS COMPANY
1-8 & 20 NEW INDUSTRIAL AREA MANDI-DEEP,
DISTT. RAISEN, M.P.

M/S INSULATORS AND ELECTRICALS COMPANY Appellant
Vs
C.C.E. BHOPAL Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 251/2008-EX **Excise** dated 30-4-08
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, HOSHANGABAD ROAD, BHOPAL
2. Adv. / Consult
   SH. A.H. ANSARI, ADV.
   C-134, KOH-E-FIJA
   B.D.A. COLONY, BHOPAL
3. D.R.
4. ~~JCDR~~
5. Bar association, CESTAT, New Delhi
6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017
7. M/s Centax Publictions (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

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.

E/3865/04

[Arising out of Order-in-Appeal No.310-CE/BPL/04 dt.26.4.04 passed by the Commissioner(Appeals), 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?
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. Insurance & Electricals Co. Appellant

Versus

C.C.E, Bhopal Respondent

Appearance

Shri A.H.Ansari, Adv. For Appellant

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

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

Date of decision: 30.4.08
FINAL Order No. 251/08-EX

Per S.S.Kang:

Heard both sides. The appellant filed this appeal against impugned order whereby demand was confirmed in respect of waste of used fire bricks. The case of the revenue is that the appellant availed credit in respect of the fire bricks as capital goods and after use the same was cleared without payment of duty.

2. The contention of the appellant is that there is no entry in the Central Excise Tariff regarding waste of fire bricks, therefore, demand of duty in respect of waste of used fire bricks is not sustainable. The contention is that duty paid fire bricks was received in the factory and the same were used in the klin as the appellants are manufacturing insulators and thereafter were cleared as waste and scrap.

3. We find that the revenue is asking for duty in respect of waste of used fire bricks. The duty paid fire bricks ~~was~~ were received in the factory and used in the manufacture of final product and after use the waste of fire bricks is cleared as scrap. There is no entry in the Central Excise Tariff in respect of waste of fire bricks, therefore, demand in this regard is set aside. Appeal is allowed as indicated above.

Order dictated in the open Court.

(S.S.Kang)
Vice President

(Rakesh Kumar)
Member Technical

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