

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

Appeal No. E 4834/2004

Date 25/07 2008

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

To :
M S SHAKUMBARI SUGAR & ALLIED IND. LTD.
VILL.- TODAPUR, SAHARANPUR
M S SHAKUMBARI SUGAR & ALLIED IND. LTD.

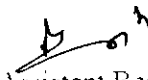
C.C.E. MEERUT

Appellant

Vs
Respondent

Excise dated 22-7-08

I am directed to transmit herewith a certified copy of **Final order No. 513/2008-**
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. MEERUT - I

UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT

2. Adv. Consult

MR. RAJESH CHHIBBER

FA 9, NEW KAVI NAGAR, GHAZIABAD

3. C.D.R.

~~4. J.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


Assistant Registrar
(Excise Appeal Branch)

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

Court No.III

Date of hearing: 18.7.2008

Central Excise Appeal No.4834 of 2004

Arising out of the Order in appeal No.427/CE/MRT-I/04 dated 14.6.04
passed by the Commissioner (Appeals), Central Excise, Meerut.
For Approval and Signature:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. M. Veeraiyan, Member (Technical)



1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2	Whether it should be released under Rule 27 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	NO
3	Whether their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

Appellants

Respondent

M/s Shakumbhari Sugar & Allied
Ind. Ltd.

vs.

C.C.E.,
Meerut

Appearance:

Shri Rajesh Chibber, Advocate for the appellant(s) and
Shri V. Chaudhary, Authorized Departmental Representative (Jt.CDR) for
the Revenue

Coram: Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. M. Veeraiyan, Member (Technical)

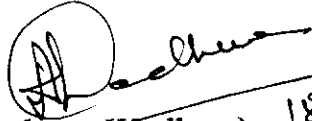
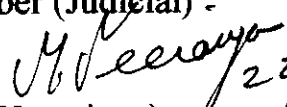
Final Order No. 513/2008-EX

Per Archana Wadhwa:

After hearing both the sides, we find that the issue of admissibility of modvat credit in respect of various ^{structures} ~~structurals~~ stands decided by the Tribunal, in the appellant's own case vide Final Order No.2062/05-SM dated 5.12.2005, 408/08-SM dated 15.1.2008 and 1005/07-SM dated 1.6.07. Learned Advocate also submits that the authorities below have denied the credit by observing that the duty paying documents were not available in some cases. However, he submits that no details ~~and~~ disclosed in the order but fairly agrees that wherever duty paying documents are not available, they would not claim credit.

2. In view of the above, we set aside the impugned order and remand the matter back to the original adjudicating authority to follow the earlier orders of the Tribunal referred supra and to verify the invoice and adjudge the issue afresh.

(The operative part of the order was pronounced in the open Court)


(Archana Wadhwa) 18/7/08
Member (Judicial) -

(M. Veeraiyan) 22/7/08
Member (Technical)

scd/