

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

Appeal No. E/772/2000&773/2000

Date 12/08/2008

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

2. M/S. PANKAJ INDUSTRIES,
C-16, INDL. AREA, NADARGANJ,
LUCKNOW

To :
M/S STAR STEELS

E-111, INDUSTRIAL AREA NADARGANJ, LUCKNOW

M/S STAR STEELS

Appellant

Vs
Respondent

C.C.E ALLAHABAD

I am directed to transmit herewith a certified copy of Final order No. 592-593/08-EX

Excise dated 5-8-08

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 ALLAHABAD

38.M.G.MARG, CIVIL LINES, ALLAHABAD

2. Adv. / Consult

SII. A.P. MATHUR, ADV.,
167, TAGORE TOWN
(NEAR KAPILA NEHRU HOSPITAL)
ALLAHABAD

3. S.D.R.

~~1. 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

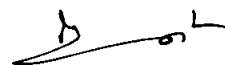
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

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

14. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15

15. Office Copy

16. Guard file



Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

**COURT NO. II
Excise Appeal No. 772 & 773 of 2000**

[Arising out of the Order-in-Appeal No. 97 to 104-CE/KNP-II/99 dated 05/11/1999 passed by The Commissioner (Appeals), Central Excise, Allahabad.]

For Approval and signature :

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

Hon'ble Shri 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 Star Steels & Ors.

Appellant

Versus

CCE, Kanpur – II

Respondent

Appearance

Shri A.P. Mathur, Advocate – for the appellant.

Shri H.K. Thakur, Authorized Representative (Jt. CDR) - for the Respondent.

CORAM : Hon'ble Shri S.S. Kang, Vice President

Hon'ble Sh. Rakesh Kumar, Member (Technical)

DATE OF HEARING : 05/08/2008.

FINAL Order No. 592-593 / 08-EX Dated : _____

Per. S.S. Kang :-

Common issue is involved, therefore, appeals are taken up together. Heard both sides. Appellant filed this appeal against the impugned order, whereby the benefit of Notification No. 202/88-CE was denied on the ground that the railway stocks, which was used as input in the manufacture of M.S. Bars and Rolls are non-dutiable, hence, the benefit of notification cannot be extended. We find that this issue is settled by the Hon'ble Supreme Court in the case of **Vivek Re-Rolling Mills vs. Collector of Central Excise** reported in **2002 (53) R.L.T. 888 (S.C.)**. The Hon'ble Supreme Court held that M.S. Bars, Rounds/Squares – manufactured from old and used railway materials are entitled for benefit of notification No. 202/88-CE. In view of the above decision of the Hon'ble Supreme Court, the impugned order is set aside. The appeals are allowed.

(Dictated and pronounced in open court)

(S.S. Kang)
Vice President

(Rakesh Kumar)
Member (Technical)

PK