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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/,3608/2005WITH EM/454/08 Date 28/07/2008

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

To : -
SHREE CEMENT LTD.
BANGUR NAGAR BEAWAR RAJASTHAN

SHREE CEMENT LTD. Appellant
Vs
C.C.E. JAIPUR I Respondent

I am directed to transmit herewith a certified copy of **Final order** No.528/08&M.O.NO.694/08 **Excise** dated 24-7-08

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. JAIPUR I
   N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME, JAIPUR 302005.
2. Adv. / Consult SH. HEMANT BAJAJ, ADV.,
   A-5, BASEMENT,
   LAJPAT NAGAR-III, N. DELHI-24
3. S.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 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 AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI PRINCIPAL BENCH, COURT NO. III

Excise Appeal No. 3608 of 2005 with Excise Misc. No. 454 of 2008

[Arising out of Order-in-Appeal No. 427 (HKS)CE/JPR-II/2005 dated 22.7.05 passed by Commissioner [Appeals-II] Central Excise, Jaipur]

Date of Hearing/decision : 23.7.2008

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. D.N. Panda, Member (Judicial)

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 should 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 Departmental authorities?	

M/s Shree Cement Ltd. Appellant

Vs.

CCE, Jaipur Respondent

Appearance:
Shri Hemant Bajaj, Advocate for the Appellants
Shri B.S. Suhag, DR for the Respondent

CORAM: Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. D.N. Panda, Member (Judicial)

Final **ORDER NO.** 528/2008-EX
Misc. order No. 694/08-EX

Per D.N. Panda (for the Bench):

This matter was listed for passing an order on early hearing application. It transpired in the course of hearing that the very limited issue having involved in respect of eligibility of cenvat credit on explosive and such issue having been decided by a division bench of this Tribunal in Excise Appeal No. 3547 of 2005, that called for disposal.

2. Learned Counsel for the appellant prayed for disposal of the appeal itself. With the consent of both sides, appeal was also taken up for disposal by this common order.

3. Perusal of the order dated 9.4.2008 of the Tribunal in Appeal case No. EA-3547/05 which the learned Counsel relied related to M/s J.K. Cement Works who was in appeal in Appeal case No. 423 (HKS)CE/JPR-II/2005 disposed on 22.7.05 before the first Appellate Authority alongwith present appellant. A common order was passed by the learned Appellate Authority below in appeal case No. 422-427/2005 on 22.07.2005 involving appellants and the present appellant as well as J.K. Cement were among them. Therefore, following the judicial discipline it was considered necessary in the interest of justice to hold that this appeal should seek same fate in the same direction as J.K. Cement case was disposed by Tribunal on 09.04.2008 by cited decision.

4. After hearing both sides, we direct that the matter having reached its finality passed by an order of the Tribunal as aforesaid this appeal is also dealt with in the same manner as that was held in J.K. Cement case aforesaid. Accordingly, we direct so.

5. Appeal of the appellant is allowed with consequential relief if any.

6. In view of the disposal of appeal as above, the miscellaneous application for early hearing is also disposed of.

(Dictated and pronounced in the open Court on 23.07.2008)

[M. Veeraiyan]
Member [Technical]

[D.N. Panda]
Member [Judicial]

[Pant]