

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

Appeal No. E/5496/2004-5497/2004 - EX[DB]

Date 05/02/2009

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

To :
C.C.E.BHOPAL

ADMINISTRATIVE AREA, AREA
HILLS, HOSHANGABAD ROAD, BHOPAL
C.C.E.BHOPAL

Appellant

Vs

Respondent

M/S JAYPEE REWA PLANT

EX[DB] dated 2-2-09

I am directed to transmit herewith a certified copy of Final order No. 98-99/2009-
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S JAYPEE REWA PLANT

JAYPEE NAGAR, DISTRICT REWA (M.P)

2. Adv. / Consult

SH. RAVI RAGHAWAN, ADV.

B-6/10, S.J. ENCL.

N. DELHI - 29

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 - 3

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, IP Estate, new Delhi

11 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

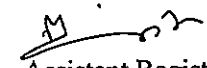
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagaraya Road, T. Nagar, Chennai

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.II, R.K. PURAM, NEW DELHI.**

Excise Appeal No.5496-97/2004-Excise

[Arising out of Order in Appeal No.GWL/543-544/2004 dated 30.07.04 of Commissioner (Appeals), Central Excise, Gwalior (MP)].

Date of hearing: 02.01.2009.

For approval and signature :

Hon'ble Ms. Jyoti Balasunderam, 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?	No
2	Whether it should be released under Rule 27 of the 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

CCE, Bhopal

... Appellant
[Represented by Mr.B.S. Suhag, SDR]

Vs.

M/s Jaypee Rewa Plant

....Respondent
[Represented by Mr.Ravi Raghavan, Advocate]

CORAM: Hon'ble Ms. Jyoti Balasunderam, Vice President
Hon'ble Mr. Rakesh Kumar, Member (Technical)

FINAL ORDER NO. 98-99/09 DATED: 12.01.09

Per Jyoti Balasunderam

The issue in dispute in these appeals is the eligibility of Cenvat Credit on explosives used by the respondents in mines to blast limestone.

2. On hearing both sides, we find that the issue is no longer res-integra as it stands settled by the Supreme Court's decision in the case of Vikram Cement vs. CCE, Indore reported in 2006 (194) ELT 3 (SC) which has been followed in the case of Vikram Cement vs. CCE, Indore reported in 2006 197 ELT 145 (SC). Following the ratio of the above decisions, we uphold the impugned order and reject the appeals.

(Order dictated & pronounced in the open Court on 02.01.2009)

(JYOTI BALASUNDERAM)
VICE PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)