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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/2709/2005 - EX[DB]

Date 28/08/2009

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

To :
C.C.E. JAIPUR I

N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.
C.C.E. JAIPUR I

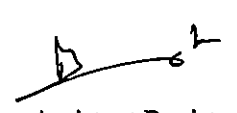
Appellant

Vs
Respondent

M/S BAJRANG WIRE PRODUCTS (I)PVT.LTD.

EX[DB] dated 25-8-09

I am directed to transmit herewith a certified copy of Final order No.559/2009-
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 BAJRANG WIRE PRODUCTS (I)PVT.LTD.

E/762A, ROAD NO-9F-1, VKI AREA JAIPUR

2. Adv. / Consult

SH. ATUL GUPTA, CS.
C/O RESPONDENT

3 C.D.R

~~4 J.C.D.R.~~

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

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

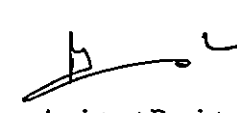
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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

15 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Haryana)

16 Office Copy

17 Guard file


Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT – III

CENTRAL EXCISE APPEAL NO. 2709 OF 2005

[Arising out of Order-in-Original No. 15/2004 dated 17.05.2004 passed by the Commissioner, Central Excise, Jaipur-I]

For approval and signature:

Hon'ble Dr. Chittaranjan Satapathy, Member (Technical)
Hon'ble Mr. P.K. Das, 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?	yes
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	yes
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, Jaipur-1

Appellant

Vs.

M/s. Bajrang Wire Products (I) Pvt. Ltd.

Respondents

Appearance:

Shri M. Rastogi, S.D.R. for the Revenue;
Shri Atul Gupta, C.S. for the respondents

Coram:

Hon'ble Dr. Chittaranjan Satapathy, Member (Technical);
Hon'ble Mr. P.K. Das, Member (Judicial)

Date of hearing/decision: 25th August, 2009

FINAL ORDER NO. 559 / 09-EX dated _____

Per Dr. Chittaranjan Satapathy:

Heard both sides.

2. The department has come up in appeal against the impugned order No. 15/2004 dated 17.5.2004 in pursuance of Review Order passed by the Board.

3. Shri Atul Gupta, learned Company Secretary appearing on behalf of the respondents points out that against the same impugned order the appellant had filed an appeal and subsequently ROM application and vide order dated 1.4.2005, reported in 2005 (192) ELT 226 (Tri. – Del.) in the case of Shree Krishna Industries vs. CCE, Jaipur, the Tribunal has already held that Modvat credit is allowable and no demand on that count is sustainable. We find that this is ^a case where the respondents have paid duty on inputs in respect of wire drawn from the wire rod ^{though} Hon'ble Supreme Court has held that drawing of wire from wire rod does not amount to manufacture. ^{single} In this case it has been that Modvat credit is not deniable. As such, department's appeal has no substance. Hence, the same is rejected.

(Dictated & pronounced in the Open Court.)

(DR. CHITTARANJAN SATAPATHY)
MEMBER (TECHNICAL)

(P.K. DAS)
MEMBER (JUDICIAL)

RK