

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

Appeal No. E/1011/2006-SM[BR]

Date 28/01/2008

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

To :
HEG LTD
BORAI INDL. GROWTH CENTRE,P.O. RASMADA
DISTT. DURG (CG)

HEG LTD

CCE RAIPUR

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 183/2008-SM[BR] dated 21.1.2008
passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

CCE RAIPUR

CENTRAL EXCISE BUILDING DHAMTARI ROAD,
TIKARAPARA,RAIPUR (CG)

2. Adv. / Consult

NONE----

3. S.D.R.

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

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH
NEW DELHI, COURT NO. III**

Excise Appeal No.1011 of 2006 -SM (BR)

[Arising out of order in appeal No.09/RPR-II/2006 dated 16.2.2006 passed by the
Commissioner (Appeals-II), Central Excise, Raipur]

Date of Hearing/ Decision 21.1.2008

For approval and signature:

Hon'ble Mr. P.K. Das, Member (Judicial)

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- | | | |
|--|---|---|
| 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? | : | M |
| 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. H.E.G. Ltd.

Appellants
[Rep. by None.]

Vs.

CCE, Raipur

Respondent
[Rep. by Mr. B.C. Rastogi, Authorized Representative (DR)]

CORAM: Mr. P.K. Das, Member (Judicial)

Final Order NO. 183/08-SM(BR) /Dated: 21.1.2008

Per P.K. Das:

None appeared on behalf of the appellants in spite of issue of notice.

Heard the Id. DR on behalf of the Revenue.

2. After hearing the Id. DR and on perusal of the records, I find that the appellants filed this appeal against denial of credit on Oxygen Gas used for repair and maintenance of plant and machineries. It is seen that the Tribunal in the case of J.K. Cement Vs. CCE, Jaipur reported in 2007 (211) ELT 235 (Tribunal-Delhi), after considering the decision of the Hon'ble High Court of Rajasthan, held that Welding Electrodes, Oxygen Gas, etc., are not eligible for Cenvat credit. So, I do not find any reason to interfere the order of the Commissioner (Appeals). Accordingly, the appeal is rejected.

Order dictated & pronounced in open court on 21.1.2008.

(P.K. Das)
Member (Judicial)

Ckp.