

**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/712 /2006-SM[BR]

Date 01/02/2008

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

To :  
J.K.CEMENT WORKS  
KAILASH NAGAR,NIMBAHERA,DISTT.  
CHITTORGARH(RAJ)

J.K.CEMENT WORKS

Appellant

CCE,JAIPUR(RAJ)

Vs  
Respondent

I am directed to transmit herewith a certified copy of Final order No.230/2008-SM[BR] Dated 17.1.2008 passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

  
Assistant Registrar  
(SM Appeal Branch)

**Copy to :**

1. Respondent

CCE,JAIPUR(RAJ)

NEW C.R.BUILDING,SATUE CIRCLE,C-  
SCHEME,JAIPUR

2. Adv. / Consult SHRI, BIPIN GARG ADV.

B-1/1289-A, VASANT KUNJ NEW DELHI-70

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.712 of 2006-SM (BR)**

[Arising out of order in appeal No.841(HKS)CE/JPR-II/2005 dated 6.12.2005  
passed by the Commissioner (Appeals), Central Excise, Jaipur]

**Date of Hearing/ Decision:17.1.2008**

**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? | : | w |
| 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.J.K. Cement Works

...Appellants  
[Rep. by Mr.Bipin Garg, Advocate]

Vs.

CCE, Jaipur

[Rep. by Mr.S. Gautam, DR]

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

*Final* Order No. 230/08-SM(BR) /Dated: 17.1.2008

**Per P.K. Das:**

2. The appellant filed the appeal against the denial of credit on Bridge for Screw Conveyor and Steel Structure for RBC and Polymer Liner.

3. Ld. Counsel on behalf of the appellant submits that the Tribunal in the case of Jindal Vijayanagar Steels Ltd. Vs. CCE, Belgaum reported in 2005 (191) ELT 459 (Tri.-Bangalore) held that structural items are eligible for credit. He also relied upon the decision of the Tribunal in the case of Prism Cement Ltd. Vs. CCE, Bangalore reported in 2005 (185) E.L.T. 264 (T-D), which has been upheld by the Hon'ble . He further submits that the Polymer Liner is necessary component and integral part of the machines itself. It is seen that the Commissioner (Appeals) observed that the appellants had not produced the use of the Polymer Liner in the cement mills. Therefore, it is required to be verified by the lower authorities. I also note that the case law cited by the ld. Advocate is also required to be examined on the use of the other items. Accordingly, the impugned order is set aside and the matter is remanded back to the adjudicating authority to decide the matter afresh after considering the use of these items and the case laws. The appeal is allowed by way of remand.

Order dictated & pronounced in open court on 17.1.2008.

( P.K. Das )  
Member (Judicial)

Ckp.