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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/2836/2004-SM[BR] WITH E/STAY/1862/2004-SM[BR] Date 25/02/2008

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

To :
M/S HINDUSTAN COPPER LTD.
KHETRI COPPER COMPLEX, KHETRINAGAR
DISTT; JHUNJHUNU[RAJ.]

M/S HINDUSTAN COPPER LTD. Appellant

Vs

C.C.E. JAIPUR I Respondent

I am directed to transmit herewith a certified copy of Final order No 340/2008-SM[BR]&S/166/2008-SM. dated 7.2.2008 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
   C.C.E. JAIPUR I
   N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
   JAIPUR 302005.
2. Adv. / Consult SHRI. HEMENT BAJAJ ADV.
   A-5, BASEMENT LAJPAT NAGAR -III, NEW 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. 43, saket, New
7. M/s Centax Publictions (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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

Appeal 2836
E/[illegible] No.[illegible] /2004-SM with Stay No. E/1862/04-SM

(Arising out of order in appeal No.113/SN/CE/JPR.I/04 dated 29.3.04 passed by the Commissioner of Central Excise (Appeals), Jaipur)

M/s Hindustan Copper Ltd — Appellant
(Rep. by Shri Hemant Bajaj, Advocate)

Vs

CCE, Jaipur — Respondent
(Rep. byMs. Archna Pandey, Jt. CDR)

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

Date of Hearing: 7.2.2008

Final Order No. 340/08-SM(BR)
& Stay order No. 166/08-SM(BR)

Per P.K. Das:

The issue involved in this case is in a narrow compass and therefore, after allowing the stay application, the appeal is taken up for disposal.

2. The issue involved is as to whether Cenvat credit is admissible on ~~case of~~ explosives used in the mines. The Hon'ble Supreme Court in the case of Vikram Cement Vs CCE Indore reported in 2006 (194) ELT 3 held that credit is available in respect of explosives used in the mines. The learned Advocate placed the order of the Tribunal in their own case. The Tribunal vide Final Order No.18/08 dated 18.12.07 allowed credit on explosives used in mines. Accordingly, the impugned order is set aside and the appeal is allowed with consequential relief.

(Order dictated and pronounced in the open Court).

(P.K. Das)
Member(Judicial)

MPS*