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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/3889/2006 &3892 /2006-SM[BR] Date 27/03/2008

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

To :
U.P.STATE SUGAR CORPORATION LTD
SAKOTI TANDA, DISTT- MEERUT
250223

[2]M/S U.P.STATE SUGAR &CANE DEV, CORPORATIONLTD
BURHWAL DISTT; BARABANKI 225202

U.P.STATE SUGAR CORPORATION LTD — Appellant

Vs

C.C.E. MEERUT I — Respondent

I am directed to transmit herewith a certified copy of **Final order No**. 472 -473 /2008 –SM[BR] dated 24.3.2008

passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :

(2) C.C.E, Lucknow.

1. Respondent

   C.C.E. MEERUT I

   EXCISE CHOWK, UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT - 250005.
2. Adv. / Consult

   MR.BIPIN GARG

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

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

Excise Appeal No. 3889 & 3892 of 2006-SM(BR)

(Arising out of Order-in-Appeal No. 173/CE/MRT-I/06 dated 13.9.2006, 122-CE/LKO/06 dated 11.8.06/12.9.06 passed by the Commissioner (Appeals), Customs & Central Excise, Meerut-I)

For approval and signature

HON'BLE MR. S.S. KANG, VICE PRESIDENT

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 would 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?**	
4.	**Whether order is to be circulated to the Departmental authorities.**	

U.P. State Sugar Corporation Ltd. — Appellant
U.P. State Sugar & Cane Dev. Corporation Ltd.

Vs.

CCE, Meerut-I — Respondent

Appearance:
Shri Bipin Garg, Advocate - For appellant
Ms. Archana P. Tiwari, Jt. CDR - For respondent

CORAM:
HON'BLE MR. S.S. KANG, VICE PRESIDENT

Date of Hearing: 24.3.2008

Final Order No. 472-473/08-SM(BR) dated 24.3.08

Per S.S. Kang:

Common issue is involved, therefore, the appeals are being taken up together.

2. The only issue involved in these appeals is admissibility of Cenvat credit in respect of welding electrodes. This issue is already settled by the following Larger Bench decisions of the Tribunal in favour of the Revenue.

1. **M/s Triveni Engineering & Industries Ltd. Vs. CCE** reported in 2005 (186) ELT 158.

2. **M/s Jaypee Rewa Plant Vs. CCE** reported in 2003 (159) ELT 553.

3. In view of the above decisions, I find no infirmity in the impugned order whereby credit was denied. In respect of penalty, as I find earlier there were divergent views and now the issue is settled by the Larger Bench, therefore, it is not a case of imposition of penalty hence penalty is set aside. The appeals are disposed of as indicated above.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

RM