

**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/3681/2006 & 3758 /2006-SM[BR], E/MISC/ 177/2008-SM

Date 31/03/2008

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

To :  
M/S DHAMPUR SUGAR ASMOLI [2]M/S DSM SUGAR ASMOLI  
VILLAGE- ASMOLI, TEHSIL SAMBHAL, DISTT- VILLAGE ASMOLI TEHSIL SAMBHA  
MORADABAD. DISTT ; MORADABAD-244004  
244004

M/S DHAMPUR SUGAR ASMOLI

Appellant

C.C.E.MEERUT

Vs  
Respondent

I am directed to transmit herewith a certified copy of Final order No 504-505 /2008 -SM[BR]&M/98/2008 dated 20.2.2008  
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.MEERUT

SAHEED PARK, NEAR ASHOK KI LAT, DELHI ROAD,  
MEERUT.

2. Adv. / Consult

MR. RAJESH KUMAR

24A, DDA SFS FLAT, MOUNT KAILASH, EAST OF KAILASH, N.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 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

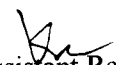
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

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)

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

E/Appeal No.3681 & 3758 /2006-SM, E/Misc 177/08

(Arising out of order in appeal No.143 & 142/CE/MRT.II/06 dated 21.8.06  
passed by the Commissioner of Central Excise (Appeals), Meerut)

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 ?
3. Whether Their Lordships wish to see the fair copy of the Order ?
4. Whether Order is to be circulated to the Departmental authorities?

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1.M/s Dhampur Sugar

Appellant

2.M/s DSM Sugar

(Rep. by Shri Rajesh Kumar, Advocate)

Vs

CCE, Meerut

Respondent

(Rep. by Shri Rajmal, DR)

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

M.O. No. 98/08-SM(BR) Date of Hearing: 20.2.2008

Final Order No. 504-505 /2008-SM(BR)

Per P.K. Das:

*hired*

The appellants ~~filed~~ these appeals against the denial of credit on iron

and steel products and G.C. Sheets.

2. After hearing both the sides and on perusal of record, I find that the Commissioner (Appeals) observed that these items were brought into the factory and which are cut into various sizes and shapes and then fitted into the machinery as per the requirements. The appellants also filed a Miscellaneous application in support of use of these items.

3. After discussing the functioning, the Commissioner (Appeals) disallowed the credit on these items. I find that the Hon'ble Rajasthan High Court in the case of Hindustan Zinc Ltd Vs CCE reported in 2007 (214) ELT 510 held that MS/SS plates used in workshop meant for repair and maintenance of machinery which are used for manufacture of final products, are eligible for credit. It is seen that the Tribunal also allowed the credit on these items as under:-

- a) Sanit Gobain Glass (I) ltd Vs CCE Chennai  
2007 (82) RLT 943
- b) Jubilant Organosys Ltd Vs CCE Meerut-II  
2007 (215) ELT 92
- c) L.H Sugar Factory Ltd & Ors Vs CCE Meerut  
Final Order No.1354-1360 of 2007 dated 5.7.2007

4. In view of the above decisions, I find that these items were used in the machinery and therefore, they are eligible for cenvat credit. Accordingly, the impugned order is set aside. The appeals are allowed with consequential relief. The Misc Application is disposed of.

(Order dictated and pronounced in the open Court).

MPS\*

(P.K. Das)  
Member(Judicial)