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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/1269/2006 & 1271 /2006-SM[BR] Date 31/03/2008

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

To :
M/S PUNJAB STAINLESS STEEL IND
A-70,WAZIRPUR INDL AREA,N DELHI

[2]M/S DHARAM INDUSTRIES
M/S PUNJAB STAINLESS STEELN IND.;------

M/S PUNJAB STAINLESS STEEL IND Appellant

Vs

CCE DELHI-I Respondent

I am directed to transmit herewith a certified copy of **Final order** No. 523 -524 /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 :
1. Respondent
   CCE DELHI-I
   CR BUILDING IP ESTATE,N DELHI
2. Adv. / Consult
   MR. L.P. ASTHANA ADV.
   R-163, IIND FLOOR GREATER KAILASH PART-I NEW DELHI-110048
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. 1269 & 1271 of 2006-SM(BR)

(Arising out of Order-in-Appeal No. 170-CE/DLH/2005 dated 17.1.06 & 172-CE/DLH/2005 dated 17.1.06 passed by the Commissioner of Central Excise (Appeals), New Delhi)

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?**	
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 Punjab Stainless Steel Industries — Appellant
M/s Dharam Industries

Vs.

CCE, Delhi-I — Respondent

Appearance:
Shri L.P. Asthana, 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. 523-524/08-SM(BR) dated 24.3.08

Per S.S. Kang:

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

2. The appellant filed appeals against the impugned orders whereby the refund of Cenvat credit in respect of inputs used in the manufacture of exported goods was rejected.

3. The refund was denied on the ground that the inputs are used in the manufacture of exempted goods. The Commissioner also held that the appellant had not produced evidence in respect of the export.

4. I find that the issue is now decided by the Tribunal in the case of **M/s Punjab Stainless Steel Industries Vs. CCE** vide Final Order No. 320/08-SM dated 29.1.08. The Tribunal held that refund of Cenvat credit cannot be denied on exported goods on the ground that the final product is exempted.

5. In the present case, the appellant produced evidence for export goods in reply to show-cause notice. Further, I find that in the show-cause notice, there is no ground to deny the refund on this ground. In view of the earlier

decision of the Tribunal in the case of **M/s Punjab Stainless Steel** (supra), the impugned order is set aside and appeals are allowed.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

RM