

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/302 /2007 - SM[BR]

Date 16/09/2008

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

To :
U.P. STATE SUGAR CORP. LTD.
(UNIT- SAHARANPUR) VILL. BIDVI, P. B. NO. 27,
DISTT. SAHARANPUR (UP)
U.P. STATE SUGAR CORP. LTD.

Appellant

Vs
Respondent

C.C.E. MEERUT I

I am directed to transmit herewith a certified copy of **Final order No. 1313 / 2008 SM[BR]** dated 5.9.2008

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 I

EXCISE CHOWK, UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT 250005.

2. Adv. / Consult SHRI ALOK ARORA ADV.

N/V;-----

3. S.D.R.

4. ~~J.C.D.R.~~

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

7. M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15

15. Office Copy

16. Guard file


Assistant Registrar
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K Puram, New Delhi-110066

COURT-IV

Date of hearing: 05.9.2008

E/Appeal No. 302/2007-SM(BR)

(Arising out of Order-in-Appeal No. 235-CE/MRT-I/2006 dated 9.11.2006 passed by the Commissioner (Appeals) Central Excise, Meerut-I)

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?

N.

Y.M.

M/s U.P. State Sugar Corpn. Ltd. Appellant/Applicant
(Shri Alok Arora, Advocate for the Appellant)

Vs.

CCE, Meerut-I Respondent
(Rep. by Shri K.K. Goyal, DR for the Respondent)

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

Final Order No. 1313/08-SM(BR)

Per: P.K. Das

The Appellant filed this appeal against denial of credit of Welding Electrodes.

2. After hearing both the sides and on perusal of the records, it is seen that the Hon'ble Rajasthan High Court in the case of Hindustan Zinc Ltd. Vs. UOI & Ors. reported in 2008 (87) RLT 563(Raj.) held that Welding Electrodes used for repair and maintenance of plant and machinery is eligible to Cenvat Credit. In view of that denial of credit on Welding Electrodes is set-aside. The appeal is allowed.

(Dictated and pronounced in the open court).

(P.K. Das)
Member (Judicial)

K. Gupta