

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/3601/2006 – SM[BR]

Date 10/10/2008

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

To :
M/S KISAN SAHKARI CHINI MILLS LTD
POOWAYAN, DISTT- SHAHJAHANPUR(UP)
M/S KISAN SAHKARI CHINI MILLS LTD

Appellant

Vs
Respondent

C.C.E.LUCKNOW

I am directed to transmit herewith a certified copy of Final order No. 1357 / 2008- SM[BR] dated 18.9.2008

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.LUCKNOW

7-A, ASHOK MARG, LUCKNOW.

2. Adv. / Consult

MR.PRAKASH SINGH

112, LAWYER CHAMBER, SUPREME COURT OF INDIA, 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. 46, Saket, New Delhi 110017

7 M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3

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), Thvagaraya Road, T. Nagar, Chennai

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

14 Easy Service Tax Online Dot Com Pvt.Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-1

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Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Appeal No.E/3601/2006-SM (BR)

[Arising out of Order-in-Appeal No.83-CE/LKO/06 dated 30.06.2006
passed by the Commissioner of Central Excise (Appeals), Lucknow]

Date of Hearing/ Decision:18.09.08

For approval and signature:

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

-
1. Whether Press Reporters may be allowed to see
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?

: M .
:
:
: yes

M/s. Kisan Sahkari Chini Mills Ltd.

...Appellants

[Rep. by Shri Prakash Singh, Advocate]

Vs.

CCE, Lucknow

...Respondent

[Rep. by Shri R.K. Verma, DR]

CORAM: Mr. P.K. Das, Member (Judicial)

final Order No...1357...../Dated:18.09.2008 SM-(BR)

Per P.K. Das:

Ld. Advocate submits that they have filed this appeal against denial
of credit on Welding Electrodes and penalty.

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. Union of India reported in 2008 (87) RLT 563 (Rajasthan) held that Welding Electrodes used for repair and maintenance of plant and machinery is eligible for credit.

3. In view of the decision of the Hon'ble Rajasthan High Court, the denial of credit on Welding Electrodes and penalty are set aside. The appeal is disposed of in the above terms.

Order dictated & pronounced in open court on 18.09.2008.

(P.K. Das)
Member (Judicial)

Ckp.

Per