

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/221 /2007 – SM[BR]

Date 11/11/2008

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

To :
C.C.E.MEERUT I
MANGAL PANDEY NAGAR, MEERUT.
C.C.E.MEERUT I

Appellant

Vs

Respondent

M/S UPPER DOAB SUGAR MILLS

I am directed to transmit herewith a certified copy of Final order No. 1440 / 2008 –SM[BR] dated 8.10.2008

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


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S UPPER DOAB SUGAR MILLS

SHAMLI, MUZAFFARNAGAR.

2. Adv. / Consult SHRI S.C. KAMRA ADV.

B-2/ 210 [BASMENT] SAFDARJUNG ENCLAVE. NEW DELHI -110029

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 Puniabi Bagh, New Delhi - 110026

12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava 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)

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

E/Appeal No.221/2007-SM

(Arising out of order in appeal No.248/CE/MRT.I/2006 dated 15.11.2006
passed by the Commissioner of Central Excise (Appeals), Meerut-I)

For approval and signature:

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

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?

} m
yes

CCE, Meerut-I

Appellant
(Rep. by Shri R.K. Verma, DR)

Vs

M/s Upper Doab Sugar Mills

Respondent
(Rep. by Shri S.C. Kamra, Advocate)

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

Date of Hearing: 8.10.08

Final Order No. 1440 /2008-SM(BR)

Per P.K. Das:

The Revenue filed this appeal against the order of the Commissioner
(Appeals) whereby credit on Welding Electrodes was allowed.

2. After hearing both the sides and on perusal of the record, it is seen that the Hon'ble Rajasthan High Court in the case of Hindustan Zinc Ltd Vs Union of India reported in 2008 (228) ELT 517 (Raj) held that welding electrodes used for repair and maintenance of plant and machinery is admissible for credit. In view of decision of Hon'ble High Court of Rajasthan, I do not find any reason to interfere with the order of the Commissioner (Appeals). Accordingly, the appeal filed by the Revenue is rejected.

(Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)