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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/3096/2006 – SM[BR]

Date 17/11/2008

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

To :
C.C.E.GHAZIABAD.

KAMLA NEHUR NAGAR,CGO COMPLEX-
II,GHAZIABAD.

C.C.E.GHAZIABAD.

Appellant

Vs

Respondent

M/S SAMTEL COLOR LTD

I am directed to transmit herewith a certified copy of Final order No. 1457 / 2008 - SM[BR] dated 7.11.2008

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 SAMTEL COLOR LTD

BULANDSHAHR ROAD,INDL AREA,CHHAPRAULA,DISTT-GHAZIABAD.

2. Adv. / Consult SHRI B.L. NARSIMHAN ADV.

B -6/10 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

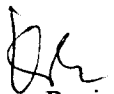
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava Road, T. Nagar, Chennai

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
NEW DELHI**

PRINCIPAL BENCH – COURT NO. 1

Excise Appeal No. 3096 of 2006-SM

(Arising out of Order-in-Appeal No. 75-CE/GZB/2006 dated 18.05.2006 passed by the Commissioner of Customs & Central Excise (Appeals), Kanpur).

DATE OF HEARING : 07.11.2008

DATE OF DECISION : 07.11.2008

FOR APPROVAL AND SIGNATURE :

HON'BLE MS. JYOTI BALASUNDARAM, 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 ?	No
2.	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not ?	No
3.	Whether their Lordships wish to see the fair copy of the Order ?	Seen
4.	Whether Order is to be circulated to the Departmental Authorities?	yes

CCE, Ghaziabad

...

Appellant

(Rep by Sh. S.K. Bakshi, DR)

versus

M/s SAMTEL COLOR LTD.

...

Respondent

(Rep. by Sh. B.L. Narsimhan, Adv.)

CORAM : HON'BLE MS. JYOTI BALASUNDARAM, VICE-PRESIDENT

Final ORDER NO. 1457 / 08 - SM (BR)

PER JYOTI BALASUNDARAM :

The Revenue is aggrieved by the order of the Commissioner (Appeals) who has held that, cenvat credit is admissible on "cold insulation" which is used as an accessory of Vapour Absorption Machine (VAM) which in turn is component of a complete centralized air-conditioning system. The case of the Revenue is that, since the centralized air-conditioning system is not excisable, credit is not admissible on the items in dispute. ~

2. I have heard both sides. I find that, admittedly, the "cold insulation" is an accessory of Vapour Absorption Machine. It is not the case of the Revenue that Vapour Absorption Machine is not excisable goods. VAM is a unit or component of a centralized air-conditioning system and, therefore, the fact that a centralized air-conditioning system may not be excisable is not a ground to deny credit on the items in dispute since, admittedly, it is an accessory of an excisable item, namely, VAM. In this view of the matter, I, therefore, find no reason to interfere with the impugned order and accordingly uphold the same and reject the appeal.

(Dictated and pronounced in the open Court on the 7th day of November, 2008)

**(JYOTI BALASUNDARAM)
VICE-PRESIDENT**

Golay