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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/2555/2006-SM[BR] Date 30/05/2008

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

To :
C.C.E. RAIPUR
CENTRAL EXCISE BUILDING, DHAMTARI ROAD,
TIKRAPARA, RAIPUR 492001.

C.C.E. RAIPUR Appellant

Vs

LAFRAGE INDIA PVT.LTD Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 825 /2008 –SM[BR] dated 8.5.2008 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :
1. Respondent
LAFRAGE INDIA PVT.LTD
ARASMETA CEMENT PLANT. GOPALNAGAR, DISTT. JANJGIR- CHAMPA, C.G.
2. Adv. / Consult SHRI PRASHANT SHUKLA ADV.
A-345[FF] DEFENCE COLONY, NEW DELHI -110024

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 Publictions (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. Office Copy
15. Guard file

Assistant Registrar
(SM Appeal Branch)

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

E/Appeal No. 2555/06

(Arising out of order in appeal No.61/RPR.I/06 dated 27.3.06 passed by the Commissioner of Central Excise (Appeals), Raipur)

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?

No

CCE, Raipur — Appellant (Rep. by Shri S.L. Meena, DR)

Vs

M/s Lafrage India (P) Ltd — Respondent (Rep. by Shri Prashant Shukla, Advocate)

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

Date of Hearing: 8.5.08

Final Order No. 825 /2008-SM(BR)

Per P.K. Das:

The Revenue filed this appeal against the order of the Commissioner (Appeals) whereby denial of credit on Steel Plates was set aside.

2. After hearing both the sides and on perusal of the record, I find that the steel plates were used in the manufacture of component parts of machinery. It is seen that the said machinery was used for manufacture of final product. The Hon'ble Rajasthan High Court in the case of UOI Vs Hindustan Zinc Ltd reported in 2007 (212 ELT 510 has held that MS/SS Plates used in the workshop were meant for repair and maintenance of machinery which was used for final product, are eligible for credit. The decision of the Hon'ble Rajasthan High Court was upheld by the Hon'ble Supreme Court as reported in 2007 (214) ELT A-115 (SC).

3. In view of the decision of the Hon'ble High Court, 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).

(P.K. Das)
Member(Judicial)

MPS*