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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

Date 02/06/2008

Appeal No. E/3405/2006-SM[BR]

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

To :
M/S BAJAJ HINDUSTHAN LTD
UNIT-GOLAGOKARANNATH,LAKHIMPUR
KHERI(UP)
M/S BAJAJ HINDUSTHAN LTD — Appellant

Vs

C.C.E.LUCKNOW — Respondent

I am directed to transmit herewith a certified copy of **Final order No**. 841 /2008 -SM[BR] dated 27.5.2008 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :
1. Respondent
   C.C.E.LUCKNOW
   7-A,ASHOK MARG,LUCKNOW.
2. Adv. / Consult
   MR.BIPIN GARG
   B-1/1289,A-VASANT KUNJ, NEW 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 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)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM, NEW DELHI

COURT – II

EXCISE APPEAL NO. 3405/06-SM

[Arising out of Order-in-Appeal No. 57-CE/LKO/2006 dated 30.05.2006 passed by the Commissioner (Appeals), Central Excise, Lucknow]

For approval and signature:

Hon'ble Mr. S.S. Kang, 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 would 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?	yes
4.	Whether order is to be circulated to the Departmental authorities?	no

M/s. Bajaj Hindustan Ltd., Appellants

Vs.

CCE, Lucknow Respondent

Appearance:

Shri Atul Gupta, Co. Secretary for the Appellants,
Smt. Archana Pandey Tiwari, Jt.CDR, Departmental Representative, for the Revenue,

Coram:

Hon'ble Mr. S.S. Kang, Vice President

Date of Hearing: 27th May, 2008

FINAL ORDER NO. 841/08-SM(BR) **dated** 28.5.08

Per S.S. Kang:

Heard both sides.

2. The appellants filed this appeal against the impugned order whereby benefit of CENVAT Credit in respect of welding electrode is denied. This issue is now settled by the following decisions of the Larger Bench of Tribunal in favour of the Revenue:-

(i) Jaypee Rewa Plant vs. CCE, Raipur – 2003 (159) ELT 553;

(ii) Triveni Engg. & Inds. Ltd. Vs. CCE, Meerut – 2005 (186) ELT 158

Larger Bench of the Tribunal held that manufacturer is not entitled for credit in respect of welding electrodes used as input or ~~of~~ capital goods. ~~for the manufacture of final produ~~ct. In view of the above decisions of the Larger Bench I do not find any infirmity in the impugned order. Accordingly, appeal is dismissed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

Dated 28th May, 2008-05-28
RK