

**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/1470/2006-SM[BR]

Date 20/06/2008

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

To :  
CCE,JAIPUR

NCRB STATUE CIRCLE C SCHEME JAIPUR

CCE,JAIPUR

Appellant

Vs

Respondent

M/S MITTAL PIGMENT P LTD,

I am directed to transmit herewith a certified copy of **Final order No. 972 /2008 -SM[BR]** dated 4.4.2008

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 MITTAL PIGMENT P LTD,

A-203,INDRAPRASHTA INDL ARAE,ROAD,NO-5,KOTA(RAJ)

2. Adv. / Consult SHRI SANJAY GROVER ADV.

N/V.;-----

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 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. 1470/06-SM

(Arising out of order in appeal No. 5/MPM/CE/JPR.I/06 dated 3.2.06 passed by the Commissioner of Central Excise (Appeals), Jaipur)

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?

W.

CCE Jaipur-I

Appellant  
(Rep. by Shri B.S. Suhag, DR)

Vs

M/s Mittal Pigment Pvt Ltd

Respondent  
(Rep. by Shri Sanjay Grover, Advocate)

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

Date of Hearing: 4.4.08

Final Order No.

972

/2008-SM(BR)

Per P.K. Das:

Heard both the sides and perused the records.

2. The issue involved in this case is that the Respondents were availing credit on inputs used as coils which were used in the manufacture of job

work material cleared without payment of duty under Notification No.214/86-CE dated 25.3.86 as well as in dutiable goods.

3. I find that the Tribunal in the case of CCE Delhi-IV Faridabad Vs. Superior Auto (I) Ltd reported in 2004 (61) RLT 750 (Tri.Del) on identical issue, rejected the Revenue's appeal. The learned Advocate relied upon the following decisions of the Tribunal:-

- a) Indore Steel & Iron Mills Ltd Vs CCE Indore  
2002 (147) ELT 611
- b) CCE Vadodara-I Vs Sunder Metal Pvt Ltd  
2006 (205) ELT 395
- c) Ballapur Industries Ltd Vs CCE Nagpur  
2006 (199) ELT 433

4. Respectfully following the decision of the Tribunal, I do not find any merit in the appeal of the Revenue. Accordingly, the appeal filed by the Revenue is rejected.

(Order dictated and pronounced in the open Court).

MPS\*

(P.K. Dās)  
Member(Judicial)