

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/2743/2006-SM[BR]

Date 25/06/2008

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

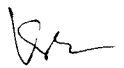
To :
CCE RAIPUR
DHAMTARI ROAD, TIKRAPARA
RAIPUR
CCE RAIPUR

Appellant

Vs
Respondent

M/S RAYMOND LIMITED(CEMENT DIV)

I am directed to transmit herewith a certified copy of Final order No. 989 /2008 –SM[BR] dated 9.5.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

(SM Appeal Branch)

Copy to :

1. Respondent

M/S RAYMOND LIMITED(CEMENT DIV)

GOPALNAGAR, DISTT-JANJGIR, CHAMPA(CG)

2. Adv. / Consult

NONE;-----

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)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL**
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. III

Excise Appeal No. 2743 of 2006 – SM (BR)

[Arising out of the Order-in-Appeal No. 110/RPR-I/2006 dated 19/06/2006 passed by The Commissioner (Appeals-I), Customs & Central Excise, Raipur (CG).]

For Approval and signature :

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

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- | | | |
|---|---|---|
| 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 would 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 Department Authorities? | : | |
-

CCE, Raipur

Appellant

Versus

M/s Raymond Limited (Cement Division)

Respondent

Appearance

Shri A.K. Rastogi, Authorized Representative (DR) – for the appellant.

None – for the Respondent.

CORAM : Hon'ble Shri P.K. Das, Member (Judicial)

DATE OF HEARING : 09/05/2008.

Final Order No. 989/02-SM(BR) Dated : 9.5.08

Per. P.K. Das :-

Heard the learned DR on behalf of the revenue and perused the records. None appeared on behalf of the respondent in spite of issue of notice.

2. Revenue filed this appeal against the order of the Commissioner (Appeals) whereby denial of credit on welding electrode was set aside. I find that the Larger Bench of the Tribunal in the case of **Jaypee Rewa Plant vs. CCE, Raipur** reported in **2003 (159) E.L.T. 553 (Tri. – LB)** held that welding electrode is not eligible for credit. It is seen that the Tribunal in the case of **J.K. Cement Works vs. CCE, Jaipur** reported in **2007 (211) E.L.T. 235 (Tri. – Del.)** after considering the decision of the Hon'ble Rajasthan High Court held that welding electrode is not admissible for credit. In view of that,

denial of credit on welding electrode is upheld. The order of the Commissioner (Appeals) so far as admissibility of credit on welding electrode is set aside. Appeal filed by the revenue is allowed.

(Dictated and pronounced in open court)

(P.K. Das)
Member (Judicial)

PK