

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/3011/2006-SM[BR]

Date 11/08/2008

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

To :
M/S KISAN SAHKARI CHINI MILLS LTD
NANAUTA,SAHARANPUR.
M/S KISAN SAHKARI CHINI MILLS LTD

Appellant

Vs
Respondent

C.C.E. MEERUT.

I am directed to transmit herewith a certified copy of **Final order No. 1122 / 2008 -SM[BR]** dated 16.6.2008
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. MEERUT.

MANGAL PANDEY NAGAR,MEERUT.

2. Adv. / Consult

MR.VIKRANT KACKRIA

509, SEC-7,PANCHKULA, HARYANA

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. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15

15. Office Copy

16. Guard file


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI
PRINCIPAL BENCH NEW DELHI**

Excise Appeal No.3011 of 2006-SM (BR)

[Arising out of common Order-in-Appeal No.100/CE/MRT-I/2006 dated 6.7.2006 passed by the Commissioner of Central Excise (Appeals), Meerut-I]

Date of Hearing/ Decision:16.06.2008

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 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? | : | <div style="font-size: 4em;">}</div> <div style="font-size: 2em;">12.</div> |
| 3. Whether Their Lordships wish to see the fair copy of the Order? | : | |
| 4. Whether Order is to be circulated to the Departmental authorities? | : | |
-

M/s.Kisan Sahkari Chini Mills Ltd.

...Appellants

[Rep. by Shri Vikrant Kackria, Advocate]

Vs.

CCE, Meerut.

....Respondent

[Rep. by Shri S.L. Meena, DR]

CORAM: Mr. P.K. Das, Member (Judicial)

Final Order No...1122/08 SM(BR)...../Dated:16.6.2008

Per P.K. Das:

The Appellant filed this appeal against denial of credit on Welding Electrodes and imposition of penalty.

2. After hearing both the sides and on perusal of the records, I find that the Larger Bench of the Tribunal in the case of Jayee Rewa Plant Vs.CCE, Raipur reported in 2003 (57) RLT 739 (CEGAT-LB) held that Welding Electrode is not eligible for Cenvat Credit.

4. As the issue involved is decided by the Larger Bench of the Tribunal, imposition of penalty is not warranted. Accordingly, the penalty is set aside.

5. In view of that, the denial of credit on Welding Electrodes is upheld and the penalty is set aside.

Order dictated & pronounced in open court on 16.06.2008.

(P.K. Das)
Member (Judicial)

Ckp.