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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/3690/2006 – SM[BR]

Date 01/12/2008

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

To :
C.C.E.RAIPUR

DHAMTARI ROAD, TIKRAPARA, RAIPUR.

C.C.E.RAIPUR

Appellant

Vs
Respondent

M/S RAIPUR LAMPS(P) LTD

I am directed to transmit herewith a certified copy of Final order No. 1565 / 2008- SM[BR] dated 26.11.2008

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 RAIPUR LAMPS(P) LTD

SHED NO 26 & 29, URLA INDUSTRIAL AREA, RAIPUR(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 - 3

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), Thvagaraya Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kuni, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-1

15 Office Copy

16 Guard file


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH
NEW DELHI, COURT NO.I**

Excise Appeal No. 3690 of 2006-SM

[Arising out of Order-in-Appeal No. 145/RPR-I/2006 dated 25.7.2006 passed by the Commissioner of Central Excise (Appeals-I), Raipur]

Date of Hearing/Decision : 26.11.2008

For approval and signature:

Hon'ble Ms. Jyoti Balasundaram, 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 should 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?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	yes

CCE, Raipur

Appellant

Vs.

M/s Raipur Lamps (P) Ltd.,

Respondent

Appearance:

Mr. S.K. Panda, Jt. CDR for the appellant

None for the respondent

CORAM: Ms. Jyoti Balasundaram, Vice President

Final Order No. 1565/08-SM (BR)

Per Jyoti Balasundaram:

The issue in dispute in the present appeal namely as to whether input credit which was legally ~~invalid~~ availed when final products are dutiable is required to be reversed on account of subsequent exemption to final products stands decided against the Revenue by the recent decision by the Larger Bench of the Tribunal in HMT & Ors. Vs. CCE, Panchkula reported in 2008-TIOL-1884-CESTAT-DEL-LB.

2. Following the ratio of the above order, I uphold the impugned order of the Commissioner (Appeals) who has held that input credit is not required to be reversed in such a situation, and dismiss the appeal.

[Dictated and pronounced in the open Court]

[Jyoti Balasundaram]
Vice President

[Pant]