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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/363 /2007 – SM[BR] Date 17/12/2008

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

To :
C.C.E, CHANDIGARH
C.R.BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH 160017

C.C.E, CHANDIGARH Appellant
Vs
RANJEEV ALLOYS LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 1599 / 2008- SM[BR] dated 8.12.2008 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :
1. Respondent
   RANJEEV ALLOYS LTD.
   AMLOH ROAD, MANDI GOBINDGARH.
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 Publictions (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). Thyagaraya Road. T. Nagar.Chennai
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-1
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Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R.K.Puram, New Delhi-110066.
Principal Bench, New Delhi.

E/363/2007-SM

[Arising out of Order-in-Appeal No.109-CE/CHD/2006 dt.29.12.06 passed by the Commissioner(Appeals),Chandigarh)

Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

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, Chandigarh	Appellant
Versus	
M/s. Ranjeev Alloys Ltd.	Respondent

Appearance

Shri R.K.Verma, Authorised Departmental Representative(DR) For Appellant
None for respondent

Coram: Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

Date of decision: 8.12.08
Final Order No. 1599/08-SM (BR)

Per Rakesh Kumar:

None appeared for the respondent. Vide letter dt.21.5.07 the respondent has requested for decision of this appeal on merit.

2. In this case Cenvat credit amounting to Rs.69,163/- was taken by Mandi Gobindgarh unit of M/s. Ranjeev Alloys Ltd. on the basis of an invoice issued by M/s. Naveen Ispat Inds., Mandi Gobindgarh. The

Department's allegation is that the goods covered under this invoice were not received by the respondent at Mandi Gobindgarh but only the document was received and the goods had actually been received by M/s. Shiva Steel Rolling Mills, Khanna which is evident from the records of the octroi check post of Khanna city. The Asstt. Commissioner has confirmed the demand of Cenvat credit and has imposed equal ~~equivilent~~ amount of penalty. But the Asstt. Commissioner's order was set aside by the Commissioner(Appeals) on the ground that merely on the basis of octroi records, it cannot be alleged that the respondent's melting unit in Mandi Gobindgarh did not receive the goods. It is against this order of the Commissioner(Appeals) that the Revenue has filed this appeal.

3. The respondent in his written submission has not disputed that the vehicle in which the goods covered under the invoice on the basis of which Cenvat credit has been taken, had entered the municipal limits of Khanna city as per the octroi records and for this no explaination has been given. In view of this, I am of the view that the Commissioner(Appeals)'s order setting aside the Cenvat credit of Rs.69,163/- is not sustainable and the same is set aside. The Revenue's appeal is allowed.

Order dictated and pronounced in the open Court.

(Rakesh Kumar)
Member Technical

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