

**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/2911/2006-2912/2006-SM[BR]

Date 04/04/2008

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

To :  
C.C.E. RAIPUR

DHAMTARI ROAD, TIKRAPARA, RAIPUR.

C.C.E. RAIPUR

M/S CHAKRA ROLLING MILLS P L TD

Appellant

Vs  
Respondent

I am directed to transmit herewith a certified copy of Final order No. 560 -561 /2008 -SM[BR] dated 12.3.2008  
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 CHAKRA ROLLING MILLS P L T

[2] SHRI. SANJEEV JAIN DIRECTOR

14-C, INDUSTRIAL AREA, BHILAI DISTT DURG(CG) M/CHAKRA ROLLING MILL SPVT.LTD.-----

2. Adv. / Consult MS.REENA KHAIR ADV.

R-163, SECOND FLOOR

G .K. PART -I, NEW DELHI -110048

3. S.D.R.

4. ~~J.C.D.R.~~

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. 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. III

Excise Appeals Nos.2911-2912 of 06-SM (BR)

[Arising out of Order-in-Appeal No.02 & 03/RPR-II/2006 dated 13.1.2006 of the  
Commissioner (Appeals), Central Excise, Bhopal]

Date of Hearing/ Decision: 12.3.2008

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<br>the Order for publication as per Rule 27 of the<br>CESTAT (Procedure) Rules, 1982.         | : | } |
| 2. Whether it should be released under Rule 27 of the<br>CESTAT (Procedure) Rules, 1982 for publication<br>in any authoritative report or not? | : |   |
| 3. Whether Their Lordships wish to see the fair copy<br>of the Order?                                                                          | : |   |
| 4. Whether Order is to be circulated to the Departmental<br>authorities?                                                                       | : |   |
- 

CCE, Raipur

Appellants  
[Rep. by Mr. S.L. Meena, Authorised Departmental Representative]

Vs.

M/s. Chakra Rolling Mills Pvt. Ltd.

Respondent  
[Rep. by Ms.Reena Khair, Advocate]

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

*Final* ORDER NO.560...561/08-SM./Dated:12.3.2008

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Per P.K. Das:

Revenue filed these appeals against Order-in-Appeal No.02 & 03/RPR-II/2006 dated 13.1.2006, whereby Commissioner (Appeals) set aside the adjudication order. It has been alleged that the respondent availed Cenvat Credit on the basis of the invoices without receiving the goods. The allegation is based on ground that the price of the inputs is Cheaper and the vehicle no. mentioned in the invoice is unable to carry such quantity of materials. It is seen from the order of the Commissioner (Appeals) that the supplier of the inputs erroneously mentioned the truck no. CG-07ZC-2022, which should be CG-07/ZC-3022. It is revealed from the impugned order that M/s. Jyoti Enterprises, Registered Dealer, have confirmed that the current registration no. of the vehicle was CG-07/ZC/3022. I find that the Commissioner (Appeals) examined the records and the documents and it is proved that the respondent received the goods at their factory. Therefore, I do not find any reason to interfere the order of the Commissioner (Appeals). Accordingly, the appeals filed by the Revenue <sup>are</sup> ~~is~~ rejected.

Order dictated & pronounced in open court on 12.3.2008.

( P.K. Das )  
Member (Judicial)

Ckp.