

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/1378/2006-SM[BR]

Date 28/04/2008

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

To :
M/S HEG LTD.
BORAI INDL GROWTH CENTRE,P.O
RASMADA,DISTT DURG (CG)
M/S HEG LTD.

Appellant

Vs

Respondent

C.C.E. RAIPUR

I am directed to transmit herewith a certified copy of Final order No. 655 /2008 –SM[BR] dated 1.4.2008
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. RAIPUR

CENTRAL EXCISE BUILDING, DHAMTARI ROAD, TIKRAPARA, RAIPUR 492001.

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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
PRINCIPAL BENCH, NEW DELHI
COURT NO.III

Excise Appeal No. 1378 of 2006-SM (BR)
[Arising out of order-in-appeal No. 64/RPR-II/2005 dated 10.11.2005
dated 10.11.2005 passed by the Commissioner of Customs & Central
Excise (Appeals)-II, Raipur]

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 should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? | : <i>W</i> |
| 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 HEG Limited

....Appellants
Rep. by None.

Vs.

CCE, Raipur

...Respondent
Rep. by ~~Ms~~ Archana Pandey Tiwari, Jt. CDR

Date of Hearing: 1.04.2008

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

Final Order No. *655/2006-sm(BR)* /Dated: 1.4.2008

Per P.K. Das:

None appeared on behalf of the Appellant in spite of issue of notice. There is no adjournment application in the file.

2. Heard the learned DR on behalf of the Revenue and perused the records.

3. The appellant filed this appeal against denial of credit on oxygen gas. The Larger Bench of the Tribunal in the case of Jaypee Rewa Plant vs. CCE, Raipur reported in 2003 (159) ELT 533 (Tri. – LB) held that oxygen gas is not eligible for credit.

4. In view of the decision of the Larger Bench of the Tribunal, the denial of credit on oxygen gas is upheld. The appeal is rejected.

Order dictated & pronounced in open Court on 1.4.2008.

(P.K. DAS)
Member (Judicial)

ckp.