

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/1208 – 1209 /2006 –SM[BR]

Date 05/05/2008

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

To :

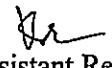
1-2) J.K.CEMENT WORKS
KAILASH NAGAR, NIMBAHERA, DISTT CHITTOGARH
J.K.CEMENT WORKS

Appellant

Vs
Respondent

C.C.E. JAIPUR II

I am directed to transmit herewith a certified copy of Final order No. 674 -675 /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. JAIPUR II

N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME, JAIPUR 302005.

2. Adv. / Consult

MR. BIPIN GARG ADV.

B-1 /1289 –A ,VASANT KUNJ NEW DELHI-70

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)

**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.1208-1209 of 2006-SM (BR)

[Arising out of Order-in-Appeal No.92 (HKS)CE/JPR-II/2006 and Order-in-Appeal No.93 (HKS) CE/JPR-II/2006 dated 27.1.2006 passed by the Commissioner of Central Excise, Jaipur]

Date of Hearing/ Decision:1.4.2008

For approval and signature:

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

-
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? :
 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.J.K. Cement Works ...Appellants
[Rep. by Shri Bipin Garg with Shri Atul Gupta, Advocates]

Vs.

CCE, Jaipur ...Respondent
[Rep. by Mr. S. Gautam, Authorized Representative (DR)]

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

Final Order No. 674-75/08-SM(BR) Dated: 1.4.2008

Per P.K. Das:

The appellants filed this appeal against denial of credit on Machined and Unmachined Steel Castings.

2. After hearing both the sides and on perusal of the records, it is seen from the order of Commissioner (Appeals) that these items were used for repair and maintenance work. The Commissioner (Appeals) observed that these items are not admissible for Credit as these items were not used as such in the form of components/spares/accessories of the eligible capital goods. The Hon'ble Rajasthan High Court in the case of Union of India Vs. Hindustan Zinc Ltd. Reported in 2007 (214) ELT 510 (Rajasthan) held that M.S./S.S. plants used in the workshop meant for maintenance, which were used for the manufacture of final products, are eligible for Cenvat Credit. There is no dispute that these items were used for repair and maintenance of the machinery, which were used for the manufacture of the final products. In view of the decision of the Hon'ble High Court, Credit on these items are allowed. The appeals are allowed with consequential relief.

Order dictated & pronounced in open court on 1.4.2008.

(P.K. Das)
Member (Judicial)