

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/3901/2006-SM[BR]

Date 14/05/2008

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

To :
M/S DSM SUGAR ASMOLI
VILLAGE- ASMOLI, TEHSIL- SAMBHAL, DISTT-
MORADABAD.
244004

M/S DSM SUGAR ASMOLI

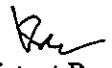
Appellant

Vs

Respondent

C.C.E.MEERUT II

I am directed to transmit herewith a certified copy of Final order No. 771 /2008 -SM[BR] dated 14.3.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E.MEERUT II

SAHEED PARK, NEAR ASHOK KI LAT, DELHI ROAD, MEERUT.

2. Adv. / Consult

MR.RAJESH KUMAR

24A, DDA SFS FLAT, MOUNT KAILASH, EAST OF KAILASH, N.DELHI

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.II

E/Appeal No.3901/06

(Arising out of order in appeal No.141/CE/MRT/06 dated 31.7.06 passed by the Commissioner of Central Excise (Appeals), Meerut)

For approval and signature:

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

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 ?
 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 DSM Sugar

Appellant
(Rep. by Shri Rajesh Kumar, Advocate)

Vs

CCE, Meerut-II

Respondent
(Rep. by Shri A.K. Rastogi, DR)

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

Date of Hearing: 14.3.08

Final Order No.

771

/2008-SM(BR)

Per P.K. Das:

Heard both the sides and perused the records.

2. The appellants filed this appeal against the denial of credit on Welding Electrodes. It is seen that the Larger Bench of the Tribunal in the

case of Jay Pee Rewa Plant Vs CCE Raipur reported in 2003 (159) ELT 553 has disallowed credit on Welding Electrodes. The learned Advocate relied upon the decision of the Hon'ble Rajasthan High Court in the case of Neer Shree Cement.

3. I find that the Tribunal in the case of JK Cement Works Vs CCE reported in 2007 (211) ELT 235 denied credit on Welding Electrodes after considering the decision of the Hon'ble Rajasthan High Court. The denial of credit on Welding Electrodes is upheld

4. I find that the issue is settled by the Larger Bench of the Tribunal and therefore penalty is not warranted. Accordingly, penalty is set aside. The appeal is disposed of in the above terms.

(Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)