

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/1315/2007 – SM[BR]

Date 09/04/2009

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

To :
M/S KESAR ENTERPRISES LTD.
BAHERI, DISTT. BAREILLY (U.P.)
M/S KESAR ENTERPRISES LTD.

Appellant

Vs
Respondent

C.C.E. MEERUT II

I am directed to transmit herewith a certified copy of Final order No. 313 / 2008 –SM[BR] dated 25.3.2009

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

OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI ROAD, MEERUT (UP)

2. Adv. / Consult

Shri Kapil Vaish C.A.
B-51, Butler Plaza Civil Lines Bareilly

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 - 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), Thyagarava Road, T. Nagar, Chennai

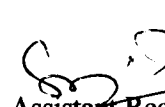
13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-1

15 LAWCRUX Advisors (P) Ltd, Law House, 1-8, Sector - 10, Faridabad 121003 (Haryana)

16 Office Copy

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Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Excise Appeal No.1315 of 2007-SM

Arising out of Order-in-Appeal No.11-CE/MRT-II/2007 dated 25.01.2007
passed by the Commissioner of Central Excise (Appeals) , Meerut-II]

Date of Hearing/ Decision:25.03.2009

For approval and signature:

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

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- | | | |
|--|---|----|
| 2. 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? | : | 2 |
| 3. Whether Their Lordships wish to see the fair copy
of the Order? | : | |
| 4. Whether Order is to be circulated to the Departmental
authorities? | : | MM |
-

Kesar Enterprises Ltd.Appellants
[Rep. by Shri Kapil Vaish, Chartered Accountant]

Vs.
CCE, Meerut ...Respondent
[Rep. by Shri M.M. Singh, DR]

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

Final Order No. 313/09-SM (N.R.)
...../Dated:25.03.2009

Per P.K. Das:

The appellant filed this appeal against denial of credit on Welding
Electrodes and penalty.

2. After hearing both sides and on perusal of the records, it is seen
that Welding Electrodes were used for welding of various pipe lines and

in the process of replacement of worn out Plant & Machinery and also used for repair and maintenance of plant and machinery. I find that the Hon'ble Rajasthan High Court in the case of Hindustan Zinc Ltd. Vs. Union of India reported in 2008 (228) ELT 517 (Rajasthan) held that welding electrodes used for repair and maintenance of plant and machinery is eligible for Cenvat Credit. In view of that, denial of credit on welding electrodes and penalty are set aside. The appeal is allowed with consequential relief.

Order dictated & pronounced in open court on 25.03.2009.

(P.K. Das)
Member (Technical)

Ckp.