

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Date 19/05/2009

Appeal No. E/1949/2007 - SM(BR)

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

To :
M/S MONNET SUGAR LTD.
MONNET HOUSE, 11, MASJID MOTH, GREATER
KAILASH-II, NEW DELHI
110048
M/S MONNET SUGAR LTD.

Appellant

Vs
Respondent

C.C.E. MEERUT I

dated 11.5.2009

I am directed to transmit herewith a certified copy of Final order No. 452 / 2009 -SM(BR) 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 I

EXCISE CHOWK, UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT - 250005.

2. Adv. / Consult

MR.K.K.GUPTA

B-137, IIND FLOOR, RAMPRASTHA, GHAZIABAD

3 S.D.R

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

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise, I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT. U.P.

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

12 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kuni, New Delhi - 110070

13 Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi Bagh, New Delhi - 110026

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

16 Office Copy

17 Guard file


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT – III

CENTRAL EXCISE APPEAL NO. 1949 OF 2007-SM

[Arising out of Order-in-Appeal No. 50/CE/MRT-I/2007 dated 12.3.2007
passed by the Commissioner (Appeals) Central Excise, Meerut-I]

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 would 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. Monnet Sugar Ltd.,

Appellants

Vs.

CCE, Meerut-I

Respondent

Appearance:

Shri K.K. Gupta, Advocate for the Appellants;
Shri M.M. Singh, D.R. for the Revenue

Coram:

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

Date of hearing/decision: 11th May, 2009

FINAL ORDER NO. 452/2009 dated 11.05.2009

Per P.K. Das:

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

2. After hearing both sides and on perusal of the records, it is seen that Welding Electrodes were used for repair and maintenance of plant and machinery. Hon'ble Rajasthan High Court in the case of Hindustan Zinc Ltd. vs. UOI, reported in 2008 (228)ELT 517 (Raj.) held that Welding Electrodes used for repair and maintenance of plant and machinery are eligible for Cenvat credit. In view of that denial of credit on Welding Electrodes and imposition of penalty are set aside. Appeal is allowed with consequential relief.

(Dictated & pronounced in the Open Court.)

(P.K. DAS)
MEMBER (JUDICIAL)

RK