

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/1397/2007 – SM[BR]

Date 29/05/2009

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

To :
M/S U.G.SUGAR & INDUS. LTD.
SEOHARA, DISTT. BIJNOR.
M/S U.G.SUGAR & INDUS. LTD.

Appellant

Vs
Respondent

C.C.E. MEERUT II

I am directed to transmit herewith a certified copy of **Final order No. 496 / 2009 –SM[BR]** dated 23.4.2009
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

MR.KAMALJEET SINGH

J-144, PATEL NAGAR -I,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 Punjabi 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 AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Excise Appeal No.1397 of 2007-SM (BR)

[Arising out of common Order-in-Appeal No.78-CE.MRT-II/07 dated
30.03.2007 passed by the Commissioner of Central Excise (Appeals),
Meerut-II]

Date of Hearing/ Decision:23.04.09

For approval and signature:

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

-
3. 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. U.G. Sugar & Indus. Ltd.

....Appellant

[Rep. by None.]

Vs.

CCE, Meerut-II

...Respondent

[Rep. by Shri S. Gautam, DR]

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

Final Order No. 496/09-sm CBR /Dated:23.04.2009

Per P.K. Das:

None appears on behalf of the appellant. Heard the ld. DR on
behalf of the Revenue and perused the records.

2. The credit was denied of Rs.7,152/- in respect of jointing materials, which is used to prevent leakage in the pipes of the plant and machinery.

3. I find that the Hon'ble Rajasthan High Court in the case of Union of India Vs. Grasim Industries Ltd. reported in 2008 (223) ELT 582 (Rajasthan) and the Tribunal in the case of Kesar Enterprises Vs. CCE, Meerut reported in 2005 (185) ELT 66 (Tribunal-Delhi) held that packing materials used for preventing of leakage in pipes is eligible for credit. I find that the items, jointing materials were used as packing materials to prevent leakage in the pipes of the plant and machinery. So, the denial of credit on jointing materials is set aside. The appeal is allowed with consequential relief.

Order dictated & pronounced in open court on 23.04.2009.

(P.K. Das)
Member (Judicial)

Ckp.