

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/3806 – 3810 / 2006 –SM[BR]

Date 01/06/2009

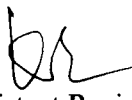
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
1-5) M/S TRIVENI ENGG & INDS LTD
UNIT-DEOBAND, DISTT- SAHARANPUR.
M/S TRIVENI ENGG & INDS LTD

Appellant
Vs
Respondent

C.C.E.MEERUT I

I am directed to transmit herewith a certified copy of **Final order No. 501 – 505 / 2009 –SM[BR]** dated 15.5.2009
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 I

MANGAL PANDEY NAGAR, MEERUT.

2. Adv. / Consult

MR.RAJESH CHHIBBER

FA/9, NEW KAVI NAGAR, 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 Kunj, 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 Appeals No.3806-3810 of 2006-SM (BR)

[Arising out of common Order-in-Appeal No.177-181/CE/MRT-I/2006 dated
19.09.2006 passed by the Commissioner of Central Excise (Appeals), Meerut]

Date of Hearing:15.05.2009

Date of Decision:15.05.2009

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? | : | yes |
-

M/s. Triveni Engg. & Indus. Ltd.

....Appellants

[Rep. by Shri Rajesh Chhiber, Advocate]

Vs.

CCE, Meerut

...Respondent

[Rep. by Shri S. Gautam, DR]

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

Final Order No...../Dated:15.05.2009

Per P.K. Das:

501 to 505 / 09-SM (BR)

Common issue is involved in these appeals and, therefore, all the
appeals are taken up together for disposal.

2. After hearing both the sides and on perusal of the records, it is seen
that the Credit was denied on Welding Electrodes used for repair and

maintenance of Plant and Machinery. The Hon'ble Rajasthan High Court in the case of Hindustan Zinc Ltd. Vs. Union of India reported in 2008 (87) RLT 563 (Rajasthan) held that Welding Electrode used for repair and maintenance of Plant and Machinery is eligible for credit. The Tribunal in the case of General Manager, Oswal Overseas Ltd. Vs. CCE, Meerut reported in 2009 (91) RLT 577 (CESTAT-Delhi), after considering the decision of the Hon'ble Rajasthan High Court, held that Welding Electrode is eligible for Credit used for repair and maintenance of Plant and Machinery.

3. In view of the above discussions, denial of credit on Welding Electrodes is not sustainable. Accordingly, the impugned orders are set aside and the appeals are allowed with consequential relief.

[Order pronounced in open court on 15.05.2009.]

(P.K. Das)
Member (Judicial)

Ckp.