

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

Date 17/06/2009

Appeal No. E/1846/2006-1847/2006 - SM[BR]

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

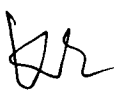
To :
CCE, JAIPUR-II
NCRB STATUE CIRCLE, C SCHEME, JAIPUR
CCE, JAIPUR-II

Appellant
Vs
Respondent

M/S HINDUSTAN ZINC LTD.

I am directed to transmit herewith a certified copy of Final order No. 580- 581 / 2009 -SM[BR] dated 8.6.2009

passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S HINDUSTAN ZINC LTD.

RAMPURA AGUCHA, DISTT BHILWARA (RAJ)

2. Adv. / Consult SHRI V. LAKSHMIKUMARAN ADV.
B-6/10, SAFDARJUNG ENCLAVE NEW DELHI

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)

2. HINDUSTAN ZINC LTD.
UNIT- RAMPURA, AGUCHA MINES, P.O. AGUCHA,
BHILWARA, RAJASTHAN

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

COURT – III

EXCISE APPEAL NO. 1846 & 1847 OF 2006-SM

[Arising out of Order-in-Appeal No. 158-159(HKS)CE/JPR-II/2006 dated 8.3.2006 passed by the Commissioner (Appeals-II), Customs & Central Excise, Jaipur]

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?	No
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

CCE, Jaipur-II

Appellant

Vs.

M/s. Hindustan Zinc Ltd.,

Respondent

Appearance:

Shri R.K. Saini, D.R. for the Revenue;
Shri R.K. Hasija, Advocate for the respondents

Coram:

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

Date of hearing/decision: 8th June, 2009

FINAL ORDER NO. S 80 - S 21/09 - Sm (BR) dated 8.6.09

Per P.K. Das:

Heard both sides and perused the records.

2. The original authority denied the credit on Welding Electrodes. The Commissioner (Appeals) set aside the adjudication order and allowed the credit on Welding Electrodes used in repair and maintenance of plant and machinery. Hence, the Revenue filed these appeals.

3. Hon'ble Rajasthan High Court in respondent's own case, reported in 2008 (87) RLT 563 (Raj.) held that Welding Electrodes used in repair and maintenance of plant and machinery is eligible for Cenvat Credit. In view of the said decision of the Hon'ble Rajasthan High Court, I do not find any reason to interfere with the order of the Commissioner (Appeals). Accordingly, both the appeals filed by the Revenue are rejected.

(Dictated & pronounced in the Open Court.)

(P.K. DAS)
MEMBER (JUDICIAL)

RK