

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/2447 - 2448 / 2007 - SM[BR]

Date 02/07/2009

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

1. J.K. CEMENT WORKS
2. J.K. CEMENT WORKS
KAILASH NAGAR, NIMBAHERA, DISTT.
CHITTORGARH (RAJASTHAN)
- J.K. CEMENT WORKS

Appellant

Vs
Respondent

C.C.E. JAIPUR I

I am directed to transmit herewith a certified copy of Final order No. 642 - 643 / 2009 - SM[BR] dated 30.6.2009 passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E. JAIPUR I

N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME, JAIPUR 302005.

2. Adv. / Consult SHRI BIPIN GARG ADV.
B-1/1289-A, VASANT KUNJ 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)

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

Excise Appeals Nos.2447 -2448 of 2007-SM (BR)

[Arising out of Order-in-Appeal No.359(HKS)CE/JPR-II/2007 dated 8.6.2007 and 358(HKS)CE/JPR-II/2007 dated 8.6.2007 passed by the Commissioner of Central Excise, Jaipur (Rajasthan)]

Date of Hearing/ Decision:30.6.2009

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?

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: 7/87

M/s. J.K. Cement Works

Appellants
[Rep. by Shri Mayank Garg, Advocate]

Vs.

CCE, Jaipur-I

...Respondent
[Rep. by Shri S.N. Srivastava, DR]

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

Final

Order No. 642-643/2009 SM (BR) Dated:30.06.2009

Per P.K. Das:

Both the appeals are arising out of common order and, therefore,
both are being taken up together for disposal.

2. After hearing both the sides, I find that the credit was denied on Welding Electrodes used for maintenance and repair of Plant and Machinery. 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 credit.

3. In view of that, the denial of credit on Welding Electrodes is set aside. Both the appeals are allowed with consequential relief.

Order dictated & pronounced in open court on 30.06.2009.

(P.K. Das)
Member (Judicial)

Ckp.