

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/2454/2007 -SM[BR]

Date 07/07/2009

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

To :
M/S ROSA SUGAR WORKS
ROSA, DISTT. SHAHJAHANPUR, PIN-242406 (UP)
M/S ROSA SUGAR WORKS

Appellant

Vs
Respondent

C.C.E. LUCKNOW

I am directed to transmit herewith a certified copy of Final order No. 650 / 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. LUCKNOW

7-A, ASHOK MARG, LUCKNOW.

2. Adv. / Consult

MR.BIPIN GARG

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 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 Appeal No.2454 of 2007 (SM)

[Arising out of Order-in-Appeal No.48-CE/LKO/2007 dated
30.4/24.05.2007 passed by the Commissioner of Central Excise
(Appeals), Lucknow]

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?
- : N
:
:
: 7-6

Rosa Sugar Works

...Appellants

[Rep. by Shri A. Gupta, Chartered Accountant]

Vs.

CCE, Lucknow

...Respondent

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

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

final Order No. *650/2009 SM (Ar)* /Dated:30.06.2009

Per P.K. Das:

The appellant filed this appeal against denial of credit of
Rs.16,945/- on Welding Electrodes used for repair and maintenance of
Plant and Machinery.

2. Ld. Counsel on behalf of the appellant submits that the Hon'ble Rajasthan High Court in the case of Hindustan Zinc Ltd. Vs. Union of India 2008 (228) ELT 517 (Rajasthan) held that Welding Electrodes used for repair and maintenance of Plant and Machinery is eligible credit.

3. In view of that, the denial of credit on Welding Electrodes is set aside. *Appeal is allowed.*

Order dictated & pronounced in open court on 30.06.2009.

(P.K. Das)
Member (Judicial)

Ckp.