

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/ 2527 / 2007 [SM[BR]

Date 10/07/2009

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

To :
M/S BIRLA CORPORATION LTD.
CEMENT FACTORY, CHANDERIYA, CHITTORGARH (RAJASTHAN)

M/S BIRLA CORPORATION LTD.

Appellant

C.C.E. JAIPUR II

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 674 / 2009-SM[BR]** dated 6.7.2009
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 II

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 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)

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17 Guard file


Assistant Registrar
(SM Appeal Branch)

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

COURT – III

CENTRAL EXCISE APPEAL NO. 2527 OF 2007-SM

[Arising out of Order-in-Appeal No. 391(HKS)CE/JPR-II/2007 dated 26.6.2007 passed by the Commissioner (Appeals-II), 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?	IN
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	y-l.

M/s. Birla Corporation Ltd.,

Appellants

Vs.

CCE, Jaipur-II

Respondent

Appearance:

Shri Mayank Garg, Advocate for the appellants;
Shri S.N. Srivastava, D.R. for the Revenue

Coram:

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

Date of hearing/decision: 6th July, 2009

FINAL ORDER NO. 674/2009-SM(BR) dated 6.7.2009

Per P.K. Das:

The appellants filed this appeal against denial of credit on Welding Electrodes used for repair and maintenance of plant and machinery.

2. I find that the issue has already been decided by the Hon'ble Rajasthan High Court in the case of Hindustan Zinc Ltd. vs. UOI, reported in 2008 (228) ELT 517 (Raj.) in favour of the assessee. It has been held that Welding Electrodes ^{used} for repair and maintenance of plant and machinery is eligible for credit. In view of that denial of credit on Welding Electrodes is set aside. Appeal is allowed with consequential relief.

(Dictated & pronounced in the Open Court.)

(P.K. DAS)
MEMBER (JUDICIAL)

RK