

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/20 /2008 – SM[BR]

Date 17/12/2009

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

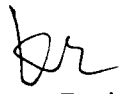
To :
JINDAL STEEL & POWER LTD.
P B NO 16 KHARSIA ROAD, RAIGARH [C.G.]
JINDAL STEEL & POWER LTD.

C.C.E. RAIPUR

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 1534 / 2009 –SM[BR]** dated 11.12.2009 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. RAIPUR

CENTRAL EXCISE BUILDING, DHAMTARI ROAD, TIKRAPARA, RAIPUR 492001.

2. Adv. / Consult SHRI L.P.ASTHANA ADV.
R-163, SECOND FLOOR G.K. PART-I.
NEW DELHI -110048.

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

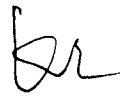
13 Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi Bagh, New Delhi - 110026

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 & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R.K.Puram, New Delhi-110066.
Principal Bench, New Delhi.

E/20/08-SM

M/s. Jindal Steel & Power Ltd.

Appellant

Versus

CCE, Raipur

Respondent

Appearance

Sh. L.P.Asthana, Adv. For Appellant

Sh. V.K.Saxena, Jt.CDR for Respondent

Coram: Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

Date of Hearing: 11.12.09

Order No. 1534/2009 SM (Br)

final

Per Rakesh Kumar:

The only issue involved in this case is as to whether the appellants are required to reverse the proportionate Cenvat credit of the duty on the inputs which were used for the generation of steam and electricity in the factory but the electricity instead of being used in the factory in or in relation to the manufacture of the finished goods, was sold outside. Since this issue already stands decided by the Hon'ble Supreme Court against the appellant in the cases of (i) CCE vs Solaris Chemtech Ltd. reported in 2007 TIOL-135SC-CX (ii) Maruti Suzuki Ltd. vs CCE reported in 2009 TIOL-94

SC-CX and (iii) CCE vs GNFC reported in 2009 TIOL-96-SC-CX, the impugned order is upheld and the appeal is dismissed.

Order dictated in the open Court.

(Rakesh Kumar)
Member Technical

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