

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/2432/2007 – SM[BR]

Date 04/11/2009

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

To :
C.C.E. MEERUT I

EXCISE CHOWK, UNIVERSITY ROAD, MANGAL
PANDEY NAGAR, MEERUT - 250005.

C.C.E. MEERUT I

Appellant

Vs
Respondent

M/S GOYAL CALCIUM CARBONATES LTD.

I am directed to transmit herewith a certified copy of **Final order No. 1382 / 2009 –SM[BR]** dated 27.10.2009
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 GOYAL CALCIUM CARBONATES LTD.

BEHAT ROAD, SAHARANPUR.

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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Excise Appeal No. 2432 of 2007-SM

(Arising out of Order-in-Appeal No. 118/CE/MRT-I/2007 dated 6.6.2007 passed by the Commissioner (Appeals), Central Excise, Meerut-I)

CCE, Meerut-I

Appellant

Vs.

M/s Goyal Calcium Carbonates Ltd.

Respondent

Appearance:

Appeared for Appellant : Shri Mahesh Rastogi, DR

Appeared for Respondent: Shri B.L. Narasimhan, Advocate

Date of Hearing: 20.10.2009

CORAM: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

final Order No. 1382/2009 SM (Br) dated.....

Per D.N. Panda :

Revenue is under mis-conception that because an SSI unit gets exemption on its output by virtue of its clearance being within the ceiling, it is not entitled to the input credit for the Cenvat credit in respect of input used for manufacture of capital goods.

2. Shri Narasimhan, Id. Counsel explains that the Cenvat credit was utilised in respect of the clearance made beyond the ceiling prescribed by the Notification. The record clearly reveals that input purchased by the Appellant was used for manufacture of capital goods which were ultimately used in relation to the manufacture of finished goods enjoying duty benefit under SSI exemption. It may be appreciated that the goods manufactured beyond the ceiling limit have suffered duty. Therefore denial of the Cenvat credit defeats purpose of law. Therefore Revenue's Appeal is dismissed.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM