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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/2819 - 2820/2009 – SM [BR]& E /MISC /539 -538 /2010-SM[BR]** Date **04/05/2011**

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

To :
M/S UPPER DOAB SUGAR MILLS,
SHAMLI-247776,DISTT. MUZAFFARNAGAR (UP)

M/S UPPER DOAB SUGAR MILLS, Appellant

Vs

C.C.E. MEERUT I Respondent

I am directed to transmit herewith a certified copy of **Final order No.**255-256/2011-SM[BR]&M/54-55/2011 dated 27.4.2011 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. MEERUT I
EXCISE CHOWK,OPPOSITE
CHOUDHARY CHARAN SINGH
UNIVERSITY MANGAL PANDAY
NAGAR, MEERUT - 250005.
2. Adv. / Consult
MR.S.C. KAMRA & CO.
B-2/210(BASEMENT), SAFDARJUNG ENCLAVE, NEW DELHI- 110029
3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs. Excise. I.P. Estate. New
6. M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd.,No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
8. Taxmann Allied Service Pvt Ltd., 59/32. New Rohtak Road. New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10. Faridabad 121003 (Haryana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file

2. **M/S UPPER DOAB SUGAR MILLS,**
SHAMLI-247776,DISTT. MUZAFFARNAGAR (UP)

Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI PRINCIPAL BENCH, COURT NO. III

Excise Appeal No. 2819-2820 of 2009-SM(BR)
Excise Misc. Application Nos. 539-538 of 2010-SM(BR)

[Arising out of Order-in-Appeal No. 74 & 75-CE/MRT I/2009 dated 30.6.2009 passed by the Commissioner of Customs & Central Excise (Appeals), Meerut I]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

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1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	:	NO
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	:	NO
3. Whether Their Lordships wish to see the fair copy of the Order?	:	Seen
4. Whether Order is to be circulated to the Departmental authorities?	:	NO

M/s. Upper Doab Sugar Mills Appellants

Vs.

Commissioner of Central Excise Respondent
Meerut I

Appearance:
Shri S.C. Kamra and Shri G.K. Mahajan, Advocate for the Appellants
Shri Anil Khanna, SDR for the Respondent

Final

Date of Hearing/decision : 27.04.2011

ORAL ORDER NO. 255-256/2011-SM (BR)
M-54-55/2011 SM (BR)

Per M. Veeraiyan:

Heard both sides.

2. The Misc. applications are seeking extension of stay order granted. Since the appeals are being taken up finally today, the applications for extension of stay have become infructuous and are accordingly, dismissed.

3. The dispute involved in these two cases relate to eligibility of credit on welding electrodes used in repair and maintenance.

4. Learned advocate submits that the issue stands decided by the judgement of Hon'ble High Court of Chhattisgarh in the case of Ambuja Cements Eastern Ltd. vs. CCE, Raipur reported in [2010 (256) ELT 690] holding "welding electrodes used in the repair and maintenance of plant and machinery are inputs as defined under Rule 2(g) of the Central Excise Rules, 2002 and thus entitled for Cenvat credit."

5. In view of the above, the impugned orders denying the credit on welding electrodes are set aside and appeals allowed with consequential relief as per law. Misc. applications are also disposed of.

(M. Veeraiyan)
Member(Technical)

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