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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

Date 25/08/2011

Appeal No. **E/159 /2009 – SM[BR]**

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

To :
**M/S HEG LIMITED,**
MANDIDEEP, DISTT, RAISEN, NEAR BHOPAL (M.P.)

**M/S HEG LIMITED,** Appellant

Vs

**C.C.E. RAIPUR** Respondent

I am directed to transmit herewith a certified copy of **Final order No. 511 / 2011 –SM[BR]** dated 16.8.2011 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. RAIPUR**
CENTRAL EXCISE BUILDING,
DHAMTARI ROAD, TIKRAPARA,
RAIPUR 492001.

2. Adv. / Consult
NONE:-----------------

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi -
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

Assistant Registrar
(SM Appeal Branch)

# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
## WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066

## COURT NO. II

**Central Excise appeal No. 159 of 2009-SM**

[Arising out of Order-in-Appeal No. 27-ST/RPR-II/2008 dated 16.10.2008 passed by the Commissioner of Central Excise & Customs (Appeals-II), Raipur].

**Date of Hearing/decision: 16th August, 2011**

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member;

| | | |
|---|---|---|
| 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 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? | |

M/s. H.E.G. Limited — Appellant

Vs.

CCE, Raipur — Respondent

Present for the Appellant : None
Present for the Respondent : Shri Anil Khanna, D.R.

**Coram: Hon'ble Shri D.N. Panda, Judicial Member**

**FINAL ORDER NO.** 511/2011 SM Br **DATED**

**Per D.N. Panda:**

Neither before the Adjudicating authority nor before first appellate authority the appellant adduced evidence to support his Cenvat credit claim of service tax paid in respect of insurance premium paid, catering & telephonic service availed. When the evidence did not come forward nor pleading could show that those services were essential and inevitable for carrying out manufacture or in relation to manufacture the appellant lost its claim before both the authorities below. There is concurrent finding in respect of denial of Cenvat credit. Learned D.R. supports the order of the authorities below. When there is concurrent finding that no evidence was produced before both the lower authorities and it is also apparent from Para 5 of the impugned order that vague evidence was filed by the appellant to support his claim, finding no infirmity in the impugned order appeal filed by the appellant is dismissed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

RK