

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/34 /2011 – SM[BR] E / STAY /41 /2011-SM[BR]

Date 30/08/2011

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

To :
C.C.E. CHANDIGARH

C.R. BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH 160017
C.C.E. CHANDIGARH

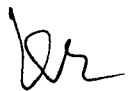
Appellant

Vs
Respondent

dated 12.8.2011

M/S CEMENT CORPORATION OF INDIA LTD.

I am directed to transmit herewith a certified copy of Final order No. 523/2011-SM[BR]&S/453/2011
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 CEMENT CORPORATION OF INDIA LTD.
RAJBAN CEMENT FACTORY,
DISTT. SIRMOUR (H.P.)

2. Adv. / Consult SHRI A.K.SAI ADV.
M/S RESPONDENT:-----

3. C.D.R

4. Bar association, CESTAT, New Delhi

5. Director Publications, Customs, Excise. I.P. Estate, New

6. M/s Centax Publications 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 (Harvana)

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)

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

Excise Stay Application No. E/S/41/11-SM in
Excise Appeal No. E/34/11-SM

[Arising out of Order-in-Appeal No.227-229/CE/CHD-1/2010
dated 27.09.2010 passed by the Commissioner (Appeals),
Chandigarh].

CCE, Chandigarh

...Appellant

Vs.

M/s.Cement Corporation of India Ltd.

... Respondent

Present for the Appellant :Shri S.K. Bhaskar, D.R.

Present for the Respondent:Shri.A.K. Sai, Advocate

Shri A.K. Bansal, Advocate.

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

Date of Hearing/Decision:12.08.2011

Final

ORDER NO. 523/2011 SM (B) &
DATED: 12.08.2011

PER: D.N.PANDA

S-453/2011 SM (B)

This matter is touching allowance of cenvat credit on
certain items embodied in first page of first appellate order. In
the meantime Apex Court in the case of Saraswati Sugar Ltd.
has delivered its judgement on 2nd August, 2011 ^{on the subject goods} In all
fairness, the appellant deserves a hearing in the light of said

judgement. Dispensing pre-deposit, the matter is remanded to the original authority to grant fair opportunity of hearing to the appellant and following the ratio laid down in the aforesaid judgement, decide the matter on merit by a reasoned and speaking order.

2. In the result, both stay application and appeal are *disposed*.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita