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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/2445/2009 – SM[BR]**

Date **07/09/2011**

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

To :
M/S REAL ISPAT & POWER LTD.
URLA BENDRI ROAD, BORJHARA, RAIPUR (C.G.)

M/S REAL ISPAT & POWER LTD. Appellant

Vs

C.C.E. RAIPUR Respondent

I am directed to transmit herewith a certified copy of **Final order No. 579 /2011-SM[BR]** dated 24.8.2011 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
MR.RAMESH NAIR
LAKSHMI VIHAR, AG- 192, SCHEME NO. 54, VIJAYNAGAR, INDORE(MP)

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

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. 2445 of 2009-SM

[Arising out of Order-in-Appeal No. COMMISSIONER/RPR/27/2009 dated 11.05.2009 passed by the Commissioner of Central Excise & Customs, Chattisgarh]

Date of Hearing/decision: 24th 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?	Yes
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
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?	Yes

M/s. Real Ispat & Power Ltd., Appellant

Vs.

CCE & C, Chattisgarh Respondent

Present for the Appellant : Shri Manish Saharan, Adv.
Present for the Respondent : Shri Fateh Singh, D.R.

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

FINAL ORDER NO. 579/2011SM (Br) **DATED**

Per D.N. Panda:

Learned Counsel submits that Cenvat credit although was admissible, department disputed that for which that was reversed. That is apparent from the impugned order. Inputs were used for manufacture of capital goods for which those were eligible to Cenvat credit. Its appeal may be allowed.

2. Learned D.R. supports the impugned order.

3. Heard both sides and perused record.

4. Claim relates to angles, channels and plates. That is no more in dispute in view of the judgement of Hon'ble Supreme Court in the case of Sarswati Sugar Mills delivered on 2nd August, 2011 in Civil Appeal No. 5295 of 2003. Following the ratio laid down in the judgement, appeal is dismissed and consequences of law shall follow.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

RK