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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/2109/2008 – SM[BR] **Date 22/09/2011**

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

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

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. 630 /2011-SM[BR]** dated 6.9.2011 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, UNIVERSITY
ROAD, MANGAL PANDEY
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 (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 AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing:06.09.11
Date of decision:06.09.11

Excise Appeal No.2109 of 2008-SM

[Arising out of Order-in-Appeal No.126-CE/MRT-I/2008 dated 30.06.2008 passed by the Commissioner of Customs & Central Excise (Appeals), Meerut].

M/s. Upper Doab Sugar Mills — Appellant

Vs.

CCE, Meerut-I — Respondent

For approval and signature:

Hon'ble Shri Rakesh Kumar, Member (Technical)

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1. Whether Press Reporters may be allowed to see 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?

Appearance: Rep. by Shri S.C. Kamra, Advocate for the appellant.
Rep. by Shri B.L. Soni, DR for the respondent.

CORAM: **Hon'ble Shri Rakesh Kumar, Member (Technical)**

Final Order No. 630/2011-SM (BR)/Dated:6.9.2011

Per Rakesh Kumar

Heard both the sides.

2. The only dispute in this case is as to whether the Welding Electrodes used for repair and maintenance of plant and machinery are entitled for cenvat credit or not. Since the issue involved in this appeal is no longer res integra and stands decided in favour of the appellant by the judgement of the Hon'ble Chattisgarh High Court in the case of Ambuja Cements Eastern Ltd. Vs. CCE reported in 2010 (256) ELT 690 (Chattisgarh) and also by the Rajasthan High Court in the case of Hindustan Zinc Ltd. reported in 2008 (228) 517 (Rajasthan), the impugned order is not sustainable, ~~and~~ The same is set aside. The appeal is allowed.

(Rakesh Kumar)
Member (Technical)

Ckp.