

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Date 12/10/2011

Appeal No. E/1091/2009 – SM[BR]

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

To :
M/S SRIYAM PIGMENTS PVT. LTD.
INDUSTRIAL AREA, RANIA, KANPUR-DEHAT.
M/S SRIYAM PIGMENTS PVT. LTD.

C.C.E. KANPUR

I am directed to transmit herewith a certified copy of Final order No. 690 /2011-SM[BR]
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Appellant
Vs
Respondent
dated 27.9.2011

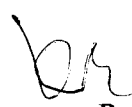

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
C.C.E. KANPUR
117/7, SARVODAYA NAGAR,
KANPUR 208005.

2. Adv. / Consult
MR.AMIT AWASTHI
H-1, 1ST FLOOR, RADHEY APPARTMENT PLOT NO. 7/116A, SWAROOP NAGAR,
KANPUR-208002

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)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram, NEW DELHI**

COURT No. III

Excise Appeal No.1091 of 2009(SM)

[Arising out of Order-In-Appeal No.424/CE/Appl/KNP/2008, dated 21.11.2008 issued by CCE, Kanpur]

Date of Hearing / Decision : 27.09.2011.

For approval and signature:

Hon'ble Ms. Archana Wadhwa, 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?	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?	Yes

M/s Sriyam Pigments Pvt. Ltd.
Versus
CCE, Kanpur

Appellant
Respondent

Coram: Hon'ble Ms. Archana Wadhwa, Judicial Member

Present for the Appellant - Shri A.K.Dixit, Advocate
Present for Respondent - Shri Fateh Singh, DR

Final Order No. 690/2011 SM Dated : 27/09/2011

Per Ms. Archana Wadhwa:

The short issue involved in the present appeal as to whether the appellant is required to reverse Cenvat Credit availed by them in respect of the various inputs, when they opted for small scale exemption notification. I find that the law ^{is} no more res integra

and has settled by the decision of Larger Bench in the case of HMT vs. CCE reported in 2008(232)ELT217. The said decision stands followed by the Tribunal in the case of Super Cassette Industries Ltd. reported in 2010(249)ELT36(Tri.-Del.). In as much as ^{issue is settled, @} I set aside the impugned order and allow the appeal with consequential relief.

(Dictated and pronounced in the Open Court)

(Archana Wadhwa)
Judicial Member

RK-I