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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/3530/2006 –SM[BR] **Date 02/01/2012**

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

To ;
G.C.E.RAIPUR
DHAMTARI ROAD, TIKRAPARA, RAIPUR.
C.C.E.RAIPUR Appellant

Vs

M/S TOPWORTH STEELS PVT LTD Respondent

I am directed to transmit herewith a certified copy of **Final order No. 955 / 2011-SM[BR]** dated 14.12.2011 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 TOPWORTH STEELS PVT LTD
BORAI GROWTH CENTRAL
PHASE- I, RASMADA,
DISTT-DURG(CG)

2. Adv. / Consult MS. NEHA GULATI 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 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)

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

Excise Appeal No.3530/06-SM

[Arising out of Order-in-Appeal No.78/RPR-II/2006 dated 17.07.06 passed by the Commissioner (Appeals), Raipur].

CCE, Raipur
...Appellant
Vs.

M/s. Top Worth Steel (P) Ltd. ...
Respondent

Present for the Appellant : Shri S.K. Bhaskar, DR
Present for the Respondent: Ms. Neha Gulati, Advocate

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

Date of Hearing/Decision:14.12.2011

Final **ORDER NO.** 955/2011-SM (BR) **DATED:**________

PER: D.N.PANDA

Ld. Counsel says that the matter may be adjourned. But ld. DR says that certain goods claimed to have been used for manufacture of capital goods are used for claiming cenvat credit.

2. In similar cases in a batch of appeals, the matter has been remanded to Original authority in view of decisions

E-3530/2006-SM

of Hon'ble Supreme Court as well as Hon'ble High Court of Karnataka and decisions of Tribunal as under:-

1. Saraswati Sugar Mills vs. Commissioner of Central Excise, Delhi-III reported in 2011 (270) ELT 465 (S.C.)

2. Commissioner of Central Excise, Jaipur vs. Rajasthan Spinning & Weaving Mills Ltd. reported in 2010 (255) ELT 481 (S.C.)

3. Commissioner of Central Excise, Mysore vs. ICL Sugars Ltd. reported in 2011 (271) E.L.T. 360 (Kar.)

4. Vandana Global Ltd. vs. Commissioner of Central Excise, Raipur reported in 2010 (253) E.L.T. 440 (Tri.-LB)

3. Following the consistency, this matter is also remanded to Adjudicating Authority to grant fair opportunity of hearing to the appellant in the light of above judgements. Since the matter relates to question of law, all legal pleadings are open to the appellant to advance before adjudicating authority.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita