

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/2230 - 2231/2008 - SM[BR] E / CO / 10 - 11 / 2009 - SM[BR]

Date 31/08/2010

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

To :
C.C.E BHOPAL

HOSHANGABAD ROAD, 48, ADMINISTRATIVE
AREA, AREA HILLS, BHOPAL (M.P.) 462011

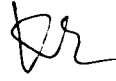
C.C.E BHOPAL

Appellant

Vs
Respondent

M/S S.S. CROP CARE LTD.

I am directed to transmit herewith a certified copy of **Final order No. 920 -921 / 2010 -SM[BR]** dated 27.8.2010
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 S.S. CROP CARE LTD.
UNIT-II, WILSON LANE, LUN WATER TANK, INDUSTRIAL
AREA, GOVINDPURA, BHOPAL (M.P.) 462023.

2. Adv. / Consult SHRI A. JAJU ADV.

M/S RESPONDENT;-----

3 S.D.R

4 ~~J.C.D.R.~~

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

10 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

11 Easy Service Tax Online Dot Com Pvt Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

12 LAWCRUX Advisors Pvt Ltd, LAW House. 1-8, Sector - 10, Faridabad 121003 (Harvana)

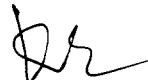
13 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New
Delhi - 110070

14 Office Copy

15 Guard file

2. M/S S.S. CROP CARE LTD.

UNIT-I, SHED NO. 10, INDUSTRIAL AREA, GOVINDPURA,
BHOPAL(M.P.) 462023.


Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/ Decision: 26.08.2010

For approval and signature:

Hon'ble Shri Ashok Jindal, Member (Judicial)

-
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?
-

Excise Appeals Nos. 2230-2231 of 2008-SM (BR) &
E/CO/10-11/2009-SM (BR)

(Arising out of Order-in-Appeal No. 154 & 155/BPL/2008 dated
19.06.2008 passed by the Commissioner of Central Excise (Appeals),
Bhopal).

CCE, Bhopal

Appellant

Vs.

M/s. S.S. Crop Care Ltd. & Ors.

Respondent

Appearance: Rep. by Shri I. Baig, SDR on behalf of the appellants.
Rep. by Shri A. Jaju, Advocate on behalf of the respondent.

CORAM: **Hon'ble Shri Ashok Jindal, Member (Judicial)**

Final Order No. 920-921/2010 SM (BR) /Dated: 26.08.2010

Per Ashok Jindal:

Revenue has filed these appeals against the impugned orders,
wherein the lower appellate authority has allowed the reversal of Cenvat

Credit @ 110% of the Cenvat credit availed by them on clearance of inputs cleared as such.

2. Heard both sides.

3. In the appellants' own case for the earlier period, this issue came up before the Tribunal and this Tribunal has decided the issue vide Order No.450-451/2010-SM (BR) dated 8.4.2010 in favour of the respondent-assessee. As the facts of this case are identical to the earlier case, I do not find any merit in the appeals filed by the Revenue. Accordingly, the impugned orders are upheld and the appeals filed by the Revenue are rejected. Cross objections are also disposed of in the above terms.

(Ashok Jindal)
Member (Judicial)

Ckp