

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

Appeal No. E/563 /2008 - EX[DB] & E/1204/2008-EX.

Date 19/02/2010

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

To :
THE ASSISTANT ENGINEER (CIVIL)
P.C.C.POLE FACTORY, C.S.E.B,
KUMHARPARA, JAGDALPUR (C.G.)
THE ASSISTANT ENGINEER (CIVIL)

C.C.E. RAIPUR

Appellant

Vs

Respondent

2010 EX[DB] dated 10-2-2010

I am directed to transmit herewith a certified copy of Final order No. 73-74/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. RAIPUR

CENTRAL EXCISE BUILDING, DHAMTARI ROAD, TIKRAPARA, RAIPUR 492001.

2. Adv. / Consult

NONE

3 C.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 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai - 17

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

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

12 Taxindiaonline.com Pvt Ltd, B-XI/8183, Vasant Kuni, New Delhi - 110070

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

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

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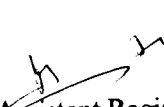
18. HON'BLE PRESIDENT.

19. M/S. THE EXECUTIVE ENGINEER (CIVIL)

P.C.C. POLE FACTORY,

400 KV CIVIL CONSTRUCTION DIVISION,

C.S.E.B, BHILAI-3 (C.G.)


Assistant Registrar
(Excise Appeal Branch)

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

PRINCIPAL BENCH - COURT NO. I

Date of Hearing/Decision:10.02.2010

Excise Appeal No. E/563/2008-Ex

[Arising out of Order in Appeal No.167/RPR-II/2007 dated 11.12.2007 passed by the Commissioner (Appeals-II), Customs and Central Excise, Raipur].

The Asstt. Engineer (Civil), PCC Pole Factory ...Appellant
Chattisgarh State Electricity Board
Vs.

CCE, Raipur ... Respondent

Excise Appeal No. E/1204/2008

[Arising out of Order-in-Appeal No.20/RPR-II/2008 dated 10.03.2008 passed by the Commissioner (Appeals-II), Customs and Central Excise, Raipur].

The Executive Engineer (Civil), PCC Pole Factory
Chattisgarh State Electricity Board ...Appellant

Vs.

CCE, Raipur ... Respondent

For approval and signature:

Hon'ble Mr. Justice R.M.S. Khandeparkar, President
Hon'ble Mr.Rakesh Kumar, Member (Technical)

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?	No
3	Whether Their Lordships wish to see the fair copy of the Order?	See
4	Whether Order is to be circulated to the Departmental authorities?	Yes

Present for the Appellant : None

Present for the Respondent : Shri B.K. Singh, Jt. CDR

Coram:Hon'ble Mr.Justice R.M.S. Khandeparkar, President
Hon'ble Mr. Rakesh Kumar, Member (Technical)

Final ORAL ORDER NO. 73-74/2010-EX DATED:10.02.2010

PER: JUSTICE R.M.S.KHANDEPARKAR

Since common issue is involved in both these appeals, the same are taken up for hearing together and disposed of by this common order. None has appeared for the appellants. We have heard the Id. Jt. CDR and have perused the records with the assistance of Jt. CDR. Only issue involved in the matter is as to whether the appellants are entitled to claim total exemption in terms of Notification No.74/93-CE dated 28.02.1993. The Division Bench while dealing with the stay application had directed the matter to be referred to the Larger Bench on this issue and there after the Larger Bench by order No.840-841/08-Ex. dated 30th September, 2008 held that the Chattisgarh State Electricity Board is not a Department of State Govt. so as to claim exemption in respect of the goods i.e. PCC Poles manufactured in their factory. Obviously, the issue involved in the matter stands answered against the appellants. Being so, no fault can be found with the order passed by the Commissioner (Appeals) on 11th of December, 2007 and 10th of March, 2008.

2. In the facts and circumstances of the case for the reasons stated in the order passed by the Larger Bench, therefore, there is no case for interference in the impugned order and hence the appeals fail. In the result, the appeals are dismissed,

(JUSTICE R.M.S.KHANDEPARKAR)
PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

Anita