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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

Date 26/11/2010

Appeal No. E/1026/2010 – SM[BR] E/ STAY / 1076 / 2010-SM[BR]

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

To :
M/S TULSIPUR SUGAR COMPANY
TULSIPUR, DISTT. BALRAMPUR (U.P.)

Appellant

M/S TULSIPUR SUGAR COMPANY

Vs
Respondent

C.C.E ALLAHABAD

I am directed to transmit herewith a certified copy of **Final order** No. 1305/2010-SM[BR]&S/583/2010 dated 8.10.2010 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 ALLAHABAD
   38,M.G.MARG, CIVIL LINES, ALLAHABAD
2. Adv. / Consult
   MR.S.N. SRIVASTAVA, ADV.,
   C-5, SECTOR - B, ALIGANJ, LUCKNOW.

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 Publictions 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 (Haryana)
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

Assistant Registrar
(SM Appeal Branch)

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

Date of Hearing/Decision:08.10.2010

Excise Stay Application No.E/S/1076/10-SM in Excise Appeal No.E/1026/10-SM

[Arising out of Order-in-Appeal No.31/CE/ALLD/2010 dated 29.01.10 passed by the Commissioner (Appeals)-Central Excise, Allahabad (UP)].

M/s.Tulsipur Sugar Company ...Appellant

Vs.

CCE, Allahabad ... Respondent

Present for the Appellant :None
Present for the Respondent:Shri.Anil Khanna, SDR

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

Final **ORDER NO.** 1305/2010 SM (BR) & S-583/2010 SM(BR) **DATED:08.10.2010**

PER: D.N.PANDA

None present for the appellant. The matters of cenvat credit against MS Plates and Steel Plates were being debated for sometime past. Recently the controversy has come to an end by the judgment of Apex Court in the case of Commr. Of C. Ex., Jaipur vs. Rajasthan Spinning & Weaving Mills Ltd. reported in 2010 (255) E.L.T. 481 (S.C.) and also by the Larger Bench decision in the case of Vandna Global. It would be proper to send the matter back to ld. Appellate Authority, who shall take advantage to go through the judgment and appropriately resolve the disputes. When the above conclusion culminates, both stay application and appeal are disposed with the direction that the appellant shall be given reasonable opportunity of hearing and the matter shall be disposed by the ld. Commissioner as early as possible.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita