

GRAM : CEGCANAL

REGISTERED/A.D

THE CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL,

West Block No. 2, R.K. Puram, New Delhi - 110066.

BENCH NB(SM)

Appeal No. E/ 1814 - 1818/98-NB(SM)

Dated : 5-1-2001.

CEGAT
NEW DELHI
To,

CCE Chandigarh

In the matter of :

CCE Chandigarh

Appellant

vs.

M/S ~~Shree~~ Shree Ram Jain steel rolling mills Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/10-14/2001/NB(SM)
Dated : 29-12-2000 passed by the Tribunal under Section 35-C(1) of Central Excise & Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

Copy to :

M/S Shree Ram Jain steel rolling mills
T.T. Road, Mandi Gobindgarh (PB)

Asstt. Registrar
NB(SM)

1. CCE / CE / (Appeal) Chandigarh
2. Chief Commissioner of Central Excise / Customs. New Delhi
3. Adv. / Consult.

None

4. S.D.R
5. JCDR
6. Bar Association, CEGAT, New Delhi
7. Library, CEGAT, New Delhi
8. Director (Review), C.B.E.C. North Block, New Delhi
9. Guard File.
10. M/s Deeparchic Publications, M-93, Marg-46, Saket, New Delhi.
11. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah Marg, opp. Sachdeva P.T. College of Defence Colony, New Delhi-110003
12. M/s Lex Site Com. Ltd., Mumbai
13. Office Copy
14. M/s Cen-cus Publication.

Asstt. Registrar

CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL
NEW DELHI

Appeal Nos. E/1814-1818/98-NB(S)

(Arising out of Order-in-Appeal No. 275-279/CE/CHD/98
dt. 26.3.98 passed by the Commissioner (Appeals)
Central Excise, Chandigarh-I)

C.C.E. Chandigarh .. Appellant
(Rep. by Shri A.K. Jain, JDR)

vs.

M/s. Siri Ram Jain Steel Rolling Mills .. Respondents
(Rep. by None)

FINAL Order No. A/10-14/2001/NB(S/M)
dt: 29.12.2000

Per Justice K. Sreedharan:

The issue involved in this appeal is whether deemed credit on re-rollable material is admissible as per Government Order No. TS/36/94-TRU dt. 1.3.94 to the SSI Units availing the benefit of Notfn. No.1/93 dt. 28.2.93 after crossing the limit of Rs.75 lakhs. This issue has been answered by a Larger Bench of three Members in the case of M/s. Digamber Foundry & Others vs. C.C.E. Allahabad & Others [2000 (38) RLT 435] holding "we are of the view that the re-rollers whose aggregate value of clearances in a financial year has exceeded Rs. 75 lakhs when they were paying the applicable rate of excise duty on the clearance beyond the value limit of Rs.75 lakhs were not liable for the benefit of Ministry's deemed credit Order No.TS/36/94/TRU dt. 1.3.94". In view of the above expressed view by the Larger Bench, the appeal filed by the Revenue is only to be allowed. I do so. The order passed by the lower appellate authority appealed against is set aside.

(Pronounced and dictated in the Court)

(Justice K. Sreedharan)
President