

Appeal No. E/2784/00 - NB(SM) BENCH NB(SM)

Dated : 9/1/2001.

CEGAT
NEW DELHI
To,CCE Raipur

In the matter of :

CCE Raipur

Appellant

vs.

M/s Larsen Toubro Ltd.

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/46/2001/NB(SM)
 Dated : U-1-2001 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 :
1. M/s Larsen Toubro Ltd,
Hizmi cement works,
P.O. ~~Hizmi~~ Hizmi, Tchn. Singra
Distt. Raipur (M.P)
 2. CCE/CEI (Appeal) Bhopal
 3. Chief Commissioner of Central Excise / Customs. Jaipur
 4. Adv. / Consult.

BU
Asstt. Registrar
NB(SM)

-
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(Final Order Sheet)

**In the Custom, Excise & Gold (Control) Appellate Tribunal
New Delhi NORTHERN BENCH (SM)**

APPEAL NO. E/2784/00 OF 19 (.....)

ARISING OUT OF ORDER IN ORIGINAL ^{XXXXXXXXXX}/APPEAL NO.

537 to 549-CE/BPL/2000 DATED 30.03.2000.

PASSED BY..... COMMISSIONER (APPEALS),

BHOPAL.

Date of decision..... 04.01.2001.

CCE, RAIPUR - APPELLANT (S)

Represented by Sh./Smt. ^{xxx}..... M.D.SINGH, SDR.

VERSUS

M/s LARSEN TOUBRO LTD. - RESPONDENT (S)

Represented by Sh./Smt.....

CORAM:
SHRI P.G.CHACKO, MEMBER (JUDICIAL).

To be referred to the Reporter or not?

FINAL ORDER NO. A/46/01/ARB. (CP/M)

Per..... P.G.CHACKO:

Matter called. No appearance of, or representation
respondents. 2
for, the ~~appellants~~. However, their request in writing has
come on record seeking an adjournment of the hearing. Id.
SDR Shri M.D.Singh represents the Revenue and submits that
the issue involved in this appeal stands squarely covered in
favour of the Revenue by a decision of the Tribunal's Larger

JAYPEE

Bench. He has cited the decision as ~~REWA~~ REWA CEMENT Vs CCE, Raipur [2000 (38) RLT 1111].

2. I have carefully examined the impugned order and the grounds of this appeal. I have also perused the order of the Larger Bench. I find that the question whether explosives used by cement manufacturers in mines off the factory premises for the mining of limestone, one of the raw materials required for the manufacture of cement, were eligible inputs for the purpose of availment of Modvat credit under Rule 57A was considered at length by the Larger Bench in the aforesaid case and the question was answered in the negative. The issue involved in the present appeal is no different from the one considered by the Larger Bench.

3. In view of the above, the impugned order of the Commissioner (Appeals) holding explosives to be eligible for inputs-credit is set aside. The Revenue's appeal stands allowed.

[Dictated and pronounced in the open Court.]

(P.G.CHACKO)
MEMBER (JUDICIAL)

04.01.2001.

mk.