

E/S/1935/2000 - NB (SM) BENCH NB (SM)
 Appeal No. E/3426/2000 - NB (SM)

Dated : 13-3-2001

CEGAT
 NEW DELHI
 To,

M/s J.K. Udaipur Udyog Ltd.,
P.O. Shripatinagar C.F.A-313 021
Udaipur (Raj.)

In the matter of :

M/s J.K. Udaipur Udyog Ltd., Appellant
 vs.
C.C.E. Jaipur Respondent

stay order No. S/121/2001-NB (SM)

I am directed to transmit herewith a certified copy of Final Order No. A/344/2001-NB (SM)
 Dated : 1-3-2001 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. CCE Jaipur
2. CCE/CE/(Appeal) Jaipur
3. Chief Commissioner of Central Excise / Customs. Jaipur
4. Adv./Consult. Shri Rajesh K., Adv.,
24 A DDA SFS Flat, Mount Kailash,
East of Kailash, New Delhi - 110065,
5. S.D.R
6. JCDR
7. Bar Association, CEGAT, New Delhi
8. Library, CEGAT, New Delhi
9. Director (Review), C.B.E.C. North Block, New Delhi
10. Guard File.
11. M/s Deeparchic Publications, M-93, Marg-46, Saket, New Delhi.
12. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah Marg, opp. Sachdeva P.T. College of Defence Colony, New Delhi-110003
13. ~~M/s Lex Site Com. Ltd., Mumbai~~
14. Office Copy
15. M/s cen-cus Publication.
16. M/s Law Info-tech Resources (P) Ltd.,

Asstt. Registrar
 NB (SM)

Asstt. Registrar

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(Final Order Sheet)

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

APPEAL NO. E/S/1935/2000-NB(SM) in
E/3426/2000-NB(SM) ^(Of 19) (.....)

ARISING OUT OF ~~ORDER IN ORIGINAL~~ ^{ORDER-IN-} APPEAL NO.

892 (KDT) CE/JPR-II/2000 DATED 31.08.2000.

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

CUSTOMS & CENTRAL EXCISE, JAIPUR.

Date of decision..... 01.03.2001.

M/s J.K.UDAIPUR UDYOG LTD - APPELLANT (S)

Represented by Sh./Smt..... RAJESH KUMAR,

..... ADVOCATE.

VERSUS

CCE, JAIPUR - RESPONDENT (S)

Represented by Sh./Smt..... A.K.JAIN,

..... SDR.

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

.....
.....

To be referred to the Reporter or not?

FINAL ORDER NO. 17/344/01/NB

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

STAY OR DEBAR 105/121/W/NB (C/M)
(C/M)

Examined the records. Heard both sides. It is agreed by both sides that the issue involved in this appeal stands covered by a decision of the Tribunal's Larger Bench and that the appeal itself can be taken up for final disposal on that basis.

2. I, therefore, proceed to dispose of the appeal finally after allowing the stay application.

3. The issue is whether the appellants were entitled to avail Modvat credit under Rule 57A of the Central Excise Rules on explosives which were used for mining, their raw materials from the mines located away from the factory. This issue stands squarely covered against the assessee by the decision of the Larger Bench in the case of Jaypee Rewa Cement Vs CCE, RAIPUR [2000 (119) E.L.T 552].

4. In view of the above position, the impugned order is upheld and this appeal is rejected.

(Dictated and pronounced in open Court.)

(P.G.CHACKO)
MEMBER (JUDICIAL)

01.03.01.

amk.