

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

Appeal No. E/2795/2009 – SM[BR]

Date 19/08/2011

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

To :
M/S U.P.STATE SUGAR CORPORATION LTD.
SAKOTI TANDA,DISTT. MEERUT-250223
M/S U.P.STATE SUGAR CORPORATION LTD.

Appellant
Vs
Respondent

C.C.E. MEERUT I

I am directed to transmit herewith a certified copy of Final order No. 480 / 2011-SM[BR]
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

dated 14.7.2011

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
C.C.E. MEERUT I
EXCISE CHOWK, OPPOSITE
CHOUDHARY CHARAN SINGH
UNIVERSITY MANGAL PANDAY
NAGAR, MEERUT - 250005.
2. Adv. / Consult
MR.BIPIN GARG & CO.
702, VINDHYACHAL KAUSHAMBI, GHAZIABAD-201012
3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs, Excise. I.P. Estate. New
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai - 17
8. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd, LAW House.1-8, Sector - 10, Faridabad 121003 (Haryana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file

Assistant Registrar
(SM Appeal Branch)

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

SINGLE MEMBER BENCH
Court-IV
Excise Appeal No.2795 of 2009-SM

Date of Hearing/Decision: 14.07.2010

(Arising out of Order-in-Appeal No.80-CE/MRT-I/2009 dated
30.06.2009 passed by the CCE(A), Meerut-I)

For approval and signature:

Hon'ble Mr.Ashok Jindal, Member (Judicial)

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

U.P.State Sugar Corporation Ltd.

Appellant

Vs.

CCE, Meerut-I

Respondent

Present for the Appellant: Ms.Sukriti Das, Advocate
Present for the Respondent: Ms. R.K.Jagdev, SDR

Coram: Hon'ble Mr.Ashok Jindal, Member (Judicial)

Final ORDER NO. 480/2011 SM (B)

PER: ASHOK JINDAL

The appellants are in appeal against the impugned order for denial of credit on welding electrodes which have been used for repair and maintenance of plant and machinery by the appellants.

2. Heard both sides and perused the records.

3. The issue has been settled by Hon'ble Chhattisgarh High Court in the case of Amubja Cement Eastern Ltd. vs. CCE, Raipur reported in 2010 (256) ELT 690 (Chatt) and Karnataka High Court in the case of CCE, Bangalore vs. Alfred Herbert (India) Ltd. reported in 2010 (257) ELT 29 wherein Hon'ble High Courts have held that welding electrodes used in the repair and maintenance of the plant and machinery are entitled for credit. Therefore, the issue is no more res integra. Following the cited decisions, I hold that the appellants are entitled for credit on welding electrodes used in the repair and maintenance of the plant and machinery. Therefore, by setting aside the impugned order, the appeal is allowed.

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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