

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

Appeal No. E/1936/2005-1938/2005 - EX[DB]

Date 18/05/2011

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

To :
BHARAT REFRACTORIES LTD.
BHILAI REFRACTORIES PLANT MARADA, P.O.
CIVIC CENTRE BHILAI DISTT-DURG(CG)
BHARAT REFRACTORIES LTD.

Appellant
Vs
Respondent

C.C.E. RAIPUR

I am directed to transmit herewith a certified copy of **Final order No.424-426/ 2011 EX[DB]** dated 12-5-11
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. RAIPUR
CENTRAL EXCISE BUILDING,
DHAMTARI ROAD, TIKRAPARA,
RAIPUR 492001.

2. Adv. / Consult

MR.K K ANAND, ADVOCATE
A-103, DEFENCE COLONY, NEW DELHI-110024

3. C.D.R

4. Bar association, CESTAT, New Delhi

5. Director Publications, Customs, Excise. I.P. Estate, New Delhi

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 - 110005

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 (Harvana)

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

14. HON'BLE PRESIDENT.

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

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

COURT-I

Date of hearing/decision: 12.5.2011

Central Excise Appeals Nos.1936, 1937, 1938 of 2005

Arising out of the order in 6-8/RPR-II/2005 dated 28.01.2005 passed by the Commissioner (Appeals-II), Customs & Central Excise, Raipur.

For Approval and Signature:

Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Shri Rakesh Kumar, Technical Member

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 26 of the CESTAT (Procedure) Rules, 1982?	Yes
2	Whether it should be released under Rule 26 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3	Whether their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

M/s Bharat Refractories Ltd.

...

Appellants

Vs.

C.C.E., Raipur

....

Respondent

Appearance:

Shri Ravi Raghvan, Advocate for the appellants

Shri I. Baig, Authorized Departmental Representative (DR) for the Revenue

Coram: Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Shri M. Veeraiyan, Technical Member

FINAL Oral Order No. 424-426/2011-EX

Per Shri Justice R.M.S. Khandeparkar:

Heard the Advocate for the appellants and the DR for the respondent.

Since a common question of law and facts arise in all these three appeals, they were heard together and are being disposed of by this common order.

2. Undisputedly, the only issue which arises for consideration is whether the benefit gained by the appellants by reason of M/s SAIL surrendering their licence and on such surrender, the appellants having been issued licence as their additional consideration for the contract and the similar issue had arisen in the matter of **C.C.E., Bhubaneswar-II vs. IFGL Refractories Ltd.** reported in 2005 (185) ELT 529 (SC) before the Hon'ble Supreme Court, the same has been answered rejecting the contentions sought to be raised by the assessee which were similar to the contentions sought to be raised by the appellants herein . The learned Advocate for the appellants has fairly admitted that the Supreme Court's decision answers all the issues raised in the matter contrary to the plea of the appellants. Being so, matters are fully covered by the decision of the Apex Court in IFGL Refractories Ltd. (supra) and accordingly, the appeals are liable to be dismissed. The appeals are hereby dismissed in above terms.

(Justice R.M.S. Khandeparkar)
President

(M. Veeraiyan)
Technical Member

scd/