

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

Date 25/07/2011

Appeal No. E/217 /2007 - EX[DB]

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

To :
M/S STEEL AUTHORITY OF INDIA LTD
(UNIT- BHILAI STEEL PLANT) ISPAT BHAWAN,
ROOM NO 118, BHILAI, DISTT- DURG(CG)
M/S STEEL AUTHORITY OF INDIA LTD

Appellant
Vs
Respondent

C.C.E.RAIPUR

I am directed to transmit herewith a certified copy of Final order No.625/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

2011 EX[DB] dated 21-7-11


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E.RAIPUR
DHAMTARI ROAD, TIKRAPARA,
RAIPUR.

2. Adv. / Consult

MR.V.LAKSHMI KUMARAN
B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

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


Assistant Registrar
(Excise Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

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

COURT-I

Date of hearing/decision: 20.07 .2011

Central Excise Appeal No.217 of 2007

Arising out of the order in original No.Commr/RPR/86/2006 dated 31.10.2006 passed by the Commissioner, Central Excise, Raipur.

For Approval and Signature:

Hon'ble Dr. Chittaranjan Satapathy, Technical Member
Hon'ble Shri M.V. Ravindran, Judicial 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?	Yes
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

Steel Authority of India Ltd.

..

Appellant

Vs.

C.C.E., Raipur

....

Respondent

Appearance:

Shri B.L. Narasimhan, Advocate for the appellants
Shri K.P. Singh, Authorized Departmental Representative (DR) for the Revenue

Coram: Hon'ble Dr. Chittaranjan Satapathy, Technical Member
Hon'ble Shri M.V. Ravindran, Judicial Member

FINAL Oral Order No. 625/2011-EX

Per Dr. C. Satapathy:

Head both sides.

2. Shri B.L. Narasimhan, Advocate appearing for the appellants states that the issue involved in this case is credit taken in respect of common inputs partly used for exempted and partly for dutiable final products. He requests for remand of the case to the original authority as the case is required to be re-considered in the light of the retrospective amendment made through Finance Act, 2010 allowing reversal of proportionate credit. Learned DR has no objection to such remand. Accordingly, we set aside the impugned order and remand the matter to the original authority ^{to} re-decide the matter in the light of the retrospective amendment made through Finance Act, 2010 after allowing a reasonable opportunity of hearing to the appellants. Appeal is allowed by way of remand.

(Dr. C. Satapathy
Technical Member

(M.V. Ravindran)
Judicial Member

scd/