

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

Appeal No. E/383 /2005 - EX[DB]

Date 13/10/2011

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

To :
JAYPEE REWA PLANT
JAYPEE NAGAR DISTT REWA M.P.
JAYPEE REWA PLANT

Appellant

Vs
Respondent

C.C.E BHOPAL

2011 EX[DB] dated 11-10-11

I am directed to transmit herewith a certified copy of Final order No.893/
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 BHOPAL
HOSHANGABAD ROAD, 48,
ADMINISTRATIVE AREA, AREA
HILLS, BHOPAL (M.P.) 462011

2. Adv. / Consult
MR.V. LAXMIKUMARAN
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 No. 1

Date of hearing/decision: 10.10.2011

For approval and signature:

Hon'ble Ms. Jyoti Balasundaram, Vice President
Hon'ble Sh. Rakesh Kumar, Member (Technical)

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982.	No
2	Whether it should be released under Rule 27 of the 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

Excise Appeal No. 383 of 2005

(Arising out of order-in-appeal No. 2/CE/BPL/2005 dated 17.01.2005 passed by the Commissioner, Customs & Central Excise, Bhopal)

M/s Jaypee Rewa Plant

Appellants

Vs.

CCE, Bhopal

Respondent

Appearance:

Rep. by Sh. Ravi Raghavan, Advocate for the appellants.

Rep. by Sh. B.K. Singh, Jt. CDR & Sh. R.K. Verma, DR for the respondent.

Coram: Hon'ble Ms. Jyoti Balasundaram, Vice President
Hon'ble Sh. Rakesh Kumar, Member (Technical)

FINAL ORDER NO. 893/2011-EX

Per: Jyoti Balasundaram:

Vide the impugned order, the Commissioner (Appeals) has held that proportionate modvat credit availed by the assessee is to be reversed, duty is to be paid on the clearance value of mixed oil sludge (waste oil).

2. On hearing both sides and noting that the show cause notice did not propose reversal of modvat credit, we agree with the learned Counsel for the assessee that the order in challenge in the present appeal has travelled beyond the scope of the show cause notice and is, therefore, not sustainable in law. Accordingly, we set aside the impugned order and allow the appeal.

(Jyoti Balasundaram)
Vice President

(Rakesh Kumar)
Member (Technical)

Pant