

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

Appeal No. E/374 /2008 - EX[DB] WITH E/S/374/2008-EX

Date 25/11/2011

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-116
BHILAI,
DISTT- DURG.
CHATTISGARH.

M/S STEEL AUTHORITY OF INDIA LTD.

Appellant

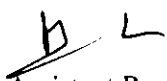
Vs
Respondent

C.C.E. RAIPUR

STAY ORDER NO. 1310/2011-EX

I am directed to transmit herewith a certified copy of **Final order No.987/**
passed by the Tribunal under **Section 35-C(1)of Central Excises Act, 1944**

2011 EX[DB] dated 25-11-11


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.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

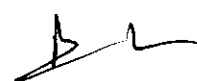
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,
Ahmedabad-15

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
PRINCIPAL BENCH, NEW DELHI
Court No.III**

E/Stay 374/08 in E/Appeal No.374/2008

(Arising out of order in original No. RPR/50/07 dtd 15.10.07 passed by the Commissioner of Customs & Central Excise, Raipur)

Date of Hearing:21.11.2011

For Approval and signature:

Hon'ble Mr Archana Wadhwa, Member Judicial
Hon'ble Mr.Mathew John, Technical Member

- | | | |
|----|--|------|
| 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 would 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 Department Authorities? | Yes |

M/s Steel Authority of India Ltd

Appellants

Vs

CCE, Raipur

Respondent

Appeared for the Appellant: Shri B.L. Narasimhan, Advocate
Appeared for the Respondent: Shri Sunil Kumar , DR

Coram: **Hon'ble Mrs. Archana Wadhwa, Member(Judicial)**
Hon'ble Shri Mathew John, Member (Technical)

STAY ORDER No. 1310/2011-EX
FINAL ORDER No. 987/2011-EX

Per Archana Wadhwa:

After dispensing with the condition of pre-deposit, we proceed to decide the appeal itself with the consent of both the sides.

2. Learned Advocate appearing for the appellants submits that in view of the retrospective amendment to Rule 6, they have already moved an application before the Commissioner for considering the reversal of modvat credit on the inputs used in the manufacture of exempted final product. He submits that such application is pending with the Commissioner and accordingly prays for remanding the matter to the Commissioner for fresh decision after taking into account the facts and circumstances of the case including the application.

3. The learned DR has no objection to this proposal.

4. We accordingly set aside the impugned order and remand the matter to the Commissioner for fresh decision in accordance with law.

(Order dictated and pronounced in the open Court.)

(MATHEW JOHN)
Member (Technical)
MPS*

(ARCHANA WADHWA)
Member (Judicial)