

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

Appeal No. E/1008/2010 - EX[DB] WITH COD/171/10
E/S/1061/10,E/CO/147/10,E/M/538/2011-EX

Date **09/12/2011**

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

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

M/S. STEEL AUTHORITY OF INDIA LTD.

C.C.E. RAIPUR

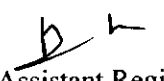
MISC ORDER NO. 719&720/2011-EX
STAY ORDER NO. 1402/2011-EX

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 1019/**
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**

2011 EX[DB] dated 07-12-11


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

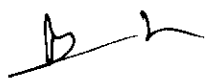
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15

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,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.

DIVISION BENCH

Court No.3

E/COD/171/2010 in Appeal No.E//1008/2010

E/Stay/1061/2010 in Appeal No.E/1008/2010

E/CO/147/10 with E/Misc/538/11

(Arising out of Order-in-Original No.Commr/RPR/68/2009 dated
8.08.09 passed by the CCE, Raipur)

Date of Hearing/decision: 02.12.2011

For approval and signature:

Hon'ble Mrs.Archana Wadhwa, Member (Judicial)

Hon'ble Mr.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

SAIL

Vs

Appellant

CCE, Raipur

Respondent

Present for the Appellant: Shri R.K.Hasija, Advocate

Present for the Respondent: Shri I.Baig, SDR

Coram: Hon'ble Mrs.Archana Wadhwa, Member (Judicial)

Hon'ble Mr.Rakesh Kumar, Member (Technical)

MISC ORDER NO. 719 & 720/2011-EX

STAY ORDER NO. 1402/2011-EX

FINAL ORDER NO. 1019/2011-EX

PER: ARCHANA WADHWA

Learned Advocate appearing for the applicant submits that the issue involved in the present appeal is the appellant's liability to pay 10% of the value of exempted final product, in which ~~case~~ ~~case~~ & common modvatable inputs have been used. He submits that subsequently in view of the retrospective amendment to the provision of Rule 6, they have approached the Commissioner for

reversal of the modvat credit involved ⁱⁿ the inputs so used. The Commissioner has accepted the fact and vide his letter dated 23.11.11 disposed of the application. As such, he submits that the present appeal has become infructuous.

2. Learned SDR accepts the above factual position.
3. In view of the above, we dispose of COD application, stay application and appeal as infructuous.

(Pronounced in the open court)

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

(RAKESH KUMAR)
MEMBER (TECHNICAL)

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