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

**Appeal No.** : E/3081/2005-EX[DB] Dated: **06/07/2012**

**Assistant Registrar**
C.E.S.T.A.T. New Delhi
To,
**SANGRUR AGRO LTD**
Rural Focal Point, Vill. Bhindran, Sangrur
(Pb)

**SANGRUR AGRO LTD** (Appellant)

**VS**

**C.C.E. LUDHIANA** (Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **A/772/2012-EX[DB]** dated **02/07/2012** passed by the Tribunal under section **35-C(1) of the Central Excise and Salt Act, 1944.**

**Assistant Registrar**
**EXCISE Appeal Branch**

**Copy To,**
**1. Respondent**
**C.C.E. LUDHIANA**
Central Excise House, 'F' Block, rishi
Nagar, Ludhiana 141001 (Punjab)

**2. Advocate(s) / Consultant(s):**
**G.S.Bhangoo**
H.NO. 5, SECTOR-10A,
CHANDIGARH.

**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-3

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 (Haryana)

11. TaxIndiaOnline.com Pvt. Ltd., Unit No. 1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070

12. Office Copy

13. Gaurd 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: 02.07.2012**

**Hon'ble Sh. Justice Ajit Bharihoke, 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. | |
| 2 | Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? | |
| 3 | Whether Their Lordships wish to see the fair copy of the Order? | |
| 4 | Whether Order is to be circulated to the Departmental authorities? | |

**Excise Appeal No. 3081 of 2005**

(Arising out of order-in-Appeal No. 307/CE/Appeal/Ldh/05 dated 15.06.2005 passed by the Commissioner of Central Excise (Appeals), Ludhiana).

M/s Sangrur Agro Ltd. Appellants

Vs.

CCE, Ludhiana Respondent

Present Shri Sudip Singh, Advocate for the appellant.
Present Shri S.R. Meena, AR for the respondent.

CORAM : **Hon'ble Shri Justice Ajit Bharihoke, President**
**Hon'ble Shri Rakesh Kumar, Member (Technical)**

FINAL Order No. A/772/2012-EX(BR)

This appeal is directed against the order-in-appeal dated 15.6.2005 whereby the Commissioner (Appeals) disallowed cenvat credit wrongly availed by the appellant and confirmed duty demand to the tune of Rs. 9,33,102/- with interest and penalty.

2. Shri Sudip Singh, ld. Counsel for the appellant as also Sh. S.R. Meena, ld AR have submitted that the Central Government vide Section 72 of the Finance Act, 2010 has amended Rule 6 of Cenvat Credit Rules whereby the assessee have been given concession inasmuch as to regularize the wrongly availed cenvat credit entry by ~~recovering~~ reversing the cenvat credit entry and paying the interest thereon and apply for regularization of cenvat credit wrongly availed. It is submitted by the ARs of the respective parties that pursuant to that amendment, the appellant applied for regularization of cenvat credit under amended rule 6 of Cenvat Credit Rules and reversed the cenvat credit entry and also paid the interest thereon. It is submitted that the Commissioner concerned have regularized the cenvat credit availed by the appellant vide order dated 22.6.2011 and in view of that the present appeal has become infractuous.

3. In view of the above submission made by the parties the appeal is dismissed as infractuous.

(Justice Ajit Bharihoke)
President

(Rakesh Kumar)
Member (Technical)

Pant