

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. IV**

**Appeal No. E/57038-57040/2013-EX(SM)
Cross Application No. E/50314-50316/2015-EX(SM)**

[Arising out of Order-in-Appeal No. IND/CEX/000/APP/39-41/2013 dated 06.02.2013, by the Commissioner (Appeals), Central Excise, Indore]

C.C.E. Indore

....Applicants

Vs.

**M/s. Jaideep Ispat & Alloys (P) Ltd.
M/s. Moira Steels Ltd.**

....Respondent

Appearance:

Shri R.K. Mishra, DR for the Applicants
Shri Abhas Mishra, Proxy Counsel for the Respondent

CORAM:

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

Date of Hearing: 09.02.2017

FINAL ORDER NO. 51853-51855/2017-EX(SM)

Per Archana Wadhwa:

Revenue being aggrieved with the order of Commissioner (A) vide which he has rejected the Revenue's appeal in as much as the order of the original adjudicating authority was also in favour of the assessee, has filed further, the present appeals before Tribunal.

2. Nobody appeared for the Respondent. Accordingly, I have heard Id. DR appearing for the Revenue.

3. The short issue involved is as to whether the old and used CI mould cleared by the appellant to the job worker in terms of notification no. 241/86-CE and for conversion of new CI moulds

would get the benefit of Rule 4(5)(a) of the Cenvat Credit Rules 2004 or not.

4. The Revenue's contention is that the CI moulds were nothing but scrap, in which case the said rule would not be applicable. However, both the authorities below have held that the goods cleared from appellant's factory were described as old and used CI moulds in their invoice and there is no evidence to show that it was waste and scrap.

5. Revenue in their appeals also have nowhere produced any evidence to that effect. Accordingly, I find no justifiable reasons to take a view different than the one adopted by original adjudicating authority and upheld by Commissioner (A). Revenue's appeals are accordingly rejected.

[Operative part of the order Pronounced in the open Court]

(Archana Wadhwa)
Member (Judicial)

Bhanu