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

Appeal No. E/1116-1118/2010, E/281-282/2011, E/380/2012, E/58719-58722/2013 [DB]

[Arising out of Orders in Appeal Nos. 13 to15/RPR-II/2010 dated 18.02.2010, 59 & 50/RPR-II/2010 dated 30.11.2010, 35/RPR-II/2011 dated 23.11.2011 and Order-in-Original No. RPR-CEX-58 to 61/2013 dated 10.05.2013, passed by Commissioner (Appeals)Commissioner, Central Excise & Service Tax, Raipur]

For approval and signature:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Chhattisgarh State Power Transmission Co. Limited ….Appellant
Executive Engineer

vs.

Commissioner of Central Excise & S.T., Raipur ….Respondent

Appearance:

Ms. Shreya Dahiya, Advocate for the Appellants- Assessee
Shri G.R. Singh, Shri H.C. Saini and Shri R.K. Manjhi, DRs for the Revenue

CORAM:
Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Date of Hearing: 09.01.2017

FINAL ORDER NO. 50310-50319/2017/ 2017 -EX [DB]

Mr. Justice (Dr.) Satish Chandra

The present appeals have been filed against the impugned Orders-in-Appeal dated 18.02.2010, 30.11.2010, 23.11.2011 and Order-in-Original dated 10.05.2013. As the issue involved in all these appeals is the same, so the appeals are taken up together for disposal by a common order.

2. Heard Ms. Shreya Dahiya, ld. Advocate for the appellants-assessees and Shri G.R. Singh, Shri H.C. Saini and Shri R.K. Manjhi, ld. DRs for the respondent-Revenue.

3. The issue involved in these appeals is as to whether the activity of the appellants of producing transformed structure from the MS rods, MS channels, etc. amounts to manufacture. The adjudicating authority held this issue against the appellants and confirmed the duty demand for the disputed period ranging July 96 to May 97 through order-in-original which has been affirmed by the Commissioner (Appeals).

4. The learned Counsel submits that the issue already stands covered by the Tribunal decision in Executive Engineer, Fabrication Workshop MPSEB vs. CCE, Bhopal – 2004 (178) ELT 440 (Tri. Del.), in favour of the appellants. Therefore, the impugned orders deserve to be set aside. On the other hand, learned DRs have reiterated the impugned orders.

5. We have heard both the sides. The perusal of the record shows that the appellants are engaged in the manufacture of transformed structural materials. These products are manufactured by them out of duty paid material by cutting, punching, etc., of angles, bars and similar fabrication angles/rods, etc. We find that the above issue is squarely covered by the earlier decision of the Tribunal in an identical case, in *Executive Engineer, Fabrication Workshop MPSEB vs. CCE, Bhopal (supra),* which is upheld by the Hon'ble Supreme Court in Civil Appeal No. 500/2006 dated 31.07.2015.

6. In the light of a well settled legal position, we find no reason to sustain the order of Commissioner/ Commissioner (Appeals) and the same are set-aside. In the result, the appeals are allowed with consequential relief, if any.

[Dictated and pronounced in the open Court]

(V. Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President

KL