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

Excise Appeal No. E/52471/2014-[SM]

[Arising out of Order-In-Appeal No. JAI-EXCUS-002-COM-110-13-14 dated 31.01.2014 passed by the Commissioner, Jaipur-II]

For approval and signature:
Hon'ble Mr. S.K. Mohanty, Member (Judicial)

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?	

M/s Binani Cement Ltd. ...Appellant(s)

Vs.

CCE & ST Jaipur-I …Respondent(s)

Appearance:
Mr. Bipin Garg (Advocate) for the Appellant
Mr. G R Singh, DR for the Respondent

CORAM:
Hon'ble Mr. S.K. Mohanty, Member (Judicial)

Date of Hearing/ Decision. 21.09.2015

Final Order No. 54326 /2015

Per S K Mohanty:

This appeal is directed against the impugned order dated 31.01.2014 passed by the Commissioner, Central Excise and Customs, Jaipur, denying cenvat credit on the disputed goods namely, Ceramic Blanket, G.I. Sheets, ESP Internal Insulator Boxes, Sheet Steam

Jointing & Sheet Gasket, Metal Below Protect Expansion Joints, Rope Asbestos, Rope Ceramic Fiber, Cable Tray, MS Grating, Brake Liner, Flat Round Bars for Anchors in Kiln, End Shield etc.

2. Heard both sides and examined the case records.

3. The disputed goods i.e. Ceramic Blankets are no doubt confirming to the classification of refectory and refractory materials, which are specifically covered in the definition of capital goods for the purpose of taking cenvat credit. With regard to G.I. Sheets and Insulator Boxes, the said goods are parts, components, and accessories of Pollution Control Equipment falling under chapter 8421 of the Tariff Act. Further, I find that by nature and purpose of use of the other disputed goods in the factory premises, the same should be considered as input, since not falling under the exclusion category indicated in Rule 2(k) of the Cenvat Credit Rules, 2004. Since the legislative intent behind the Cenvat Statute is to avoid the cascading effect, I am of the view that the Cenvat credit in respect of all the disputed goods should be available to the appellant .

5. In view of above, I do not find any merits in the impugned order. Accordingly, after setting aside the same, I allow the appeal in favour of the appellant.

(Dictated and pronounced in open court)

(S. K. Mohanty)
Member(Judicial)

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