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

Appeal No. E/52310/2016-EX(SM)
[Arising out of Order-in-Appeal No. 06/RPR-II/2008 dated 12.02.2008 (Appeals), by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Raipur].

C.C.E. & S.T. Jaipur-II ....Applicants

Vs.

M/s. Bhilai Ispat Pvt. Ltd. ....Respondent

Appearance:
Shri Dharam Singh, DR for the Applicants
None present for the Respondent

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

Date of Hearing: 30.11.2016

FINAL ORDER NO. 56469/2016-EX(SM)

Per S.K. Mohanty:

Revenue is in appeal against the impugned order dated 12.02.2008 passed by Commissioner of Customs (A), Raipur.

2. The grievance of the Revenue in this appeal is that the disputed goods namely CTD bars, MS Beams, MS Angles, Cutting plate, Plate Mill plate, Chequered coil, GC Sheet, MS Round, etc were not categorized under definition of either inputs or capital goods for the purpose of availment of Cenvat Credit; thus extending the benefit of credit on the disputed goods by the Commissioner (A) in the impugned order is not in conformity with the statutory provisions.

3. Heard Shri Dharam Singh, DR for the Revenue. None appeared for the respondent, despite notice.

4. I find from the impugned order that the Ld. Commissioner (A) upon verification of the documents produced before him has arrived at the conclusion that the disputed goods are components and parts of the plant and machinery used for the manufacture of sponge iron and also the machines are classifiable under heading 84.19 of the Central Excise Tariff Act 1985. Further, the Ld. Commissioner (A) in the impugned order has relied on various decisions of the Tribunal on the issue regarding eligibility of Cenvat Credit on the disputed goods including the judgment of the Hon'ble Supreme Court in the case of ***CCE Vs. Simbholi Sugar Mills Vs. CCE Meerut reported as 2002 (139) ELT A294 (SC)*** extending the Cenvat Credit on the disputed goods.

5. Since on proper analysis of the facts and the position of law, the Ld. Commissioner (A) has recorded specific findings in support of extending benefit of Cenvat Credit on the disputed goods, I do not find any infirmity therein. Therefore, the appeal filed by the Revenue is dismissed.

[Dictated & Pronounced in the open Court]

(S.K. Mohanty)
Member (Judicial)

Bhanu