IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Decision: 29.8.2017

Appeal No. E/50798/2017-SM

(Arising out of Order-in-Appeal No. BHO-EXCUS-002-APP-404-16-17 dated 13.2.2017 passed by the Commissioner (Appeals), Central Excise, Raipur)

CCE, Bilaspur — Appellant

Vs.

M/s Lafarge India Pvt. Ltd. — Respondent

Appearance

Shri K.V. Kumar, A.R. - for the appellant

None - for the respondent

CORAM: **Hon'ble Mr. Ashok Jindal, Member (Judicial)**

Final Order No. 56381/2017

Per Ashok Jindal :

Revenue is in appeal against the impugned order wherein the ld. Commissioner (Appeals) has allowed Cenvat credit on MS plates, chequered plats, HR plates, hot strip mill plates, MS plates, PM plates cutting and other plates and wire ropes on the ground that these are neither inputs nor capital goods in terms of Rule 2(k) and 2(a) of Cenvat Credit Rules, 2004.

2. Heard the ld. AR. None appeared on behalf of the respondent and record has been perused.

3. The sole ground of filing this appeal by the Revenue is that as the case law relied upon by the ld. Commissioner (Appeals) has been appealed against before the Hon'ble Apex Court and the same is pending on there. Therefore, the said decision cannot be relied upon.

4. Considering the submissions made by ld. AR, I find that the decision of this Tribunal in the case of Ambuja Eastern Ltd. has not been stayed by the Hon'ble Apex Court in Tax Appeal No. 3714/2008. Therefore, the said decision having binding precedent over this Tribunal. In that circumstances, I do not find any infirmity with the impugned order the same is upheld.

5. In the result, appeal filed by Revenue is dismissed.

(Dictated & pronounced in open Court)

(Ashok Jindal)
Member (Judicial)

RM