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

COURT NO. II

DATE OF HEARING : 20/12/2017.
DATE OF DECISION: 20/12/2017.

Excise Appeal No. 3607 of 2012 (SM)

[Arising out of the Order-in-Appeal No. 143 (RDN) CE/JPR-I/2012 dated 07/10/2012 passed by The Commissioner (Appeals), Central Excise Commissionerate, Jaipur.]

M/s Universal Autofoundry Private Limited — Appellant

Versus

CCE & ST, Jaipur – I — Respondent

Appearance

Ms. Rinki Arora, Advocate – for the Appellant.

Shri U. Sengraj, Authorized Representative (DR) – for the Respondent.

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

Final Order No. 58528/2017 Dated : 20/12/2017

Per. Ashok Jindal :-

Cenvat credit was denied to the appellant on steel items, which has been used by the appellant for laying foundation for installation of capital goods and storage tank on the premise that these items are neither input nor capital goods as per Rule 2 (k) or Rule 2 (a) of the Cenvat Credit Rules, 2004.

2. Heard the parties considered the submission.

3. The said issue has been examined by the Hon'ble Madras High Court in the case of **Dalmia Cements (Bharat) Ltd. vs. CESTAT, Chennai – 2016 (341) E.L.T. 102 (Mad.)**, wherein it has been held that the steel items which has been used for supporting structures although the same is embedded to earth but essential for installation of capital goods, the assessee is entitled to avail Cenvat credit.

4. In view of the above analysis, I do not find any merit in the impugned order. The same is set aside.

5. In result, the appeal is allowed.

(Order dictated and pronounced in the open court.)

(Ashok Jindal)
Member (Judicial)

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