CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. II

Date of hearing/decision: 29.12.2017

Excise Appeal No. 51525 of 2017

(Arising out of order in appeal No. BHO-EXCUS-002-APP-498-16-17 dated 21.03.2017 passed by the Commissioner, Central Excise & Customs & Service Tax, Raipur).

CCE&ST, Raipur — Appellant

Vs.

M/s Sai Chemicals Pvt. Ltd. — Respondent

Appearance:
Sh. G. R. Singh, AR for the Revenue
Ms. Surbhi Sinha, Advocate for the Respondent-assessee

Coram:
Hon’ble Mr. Ashok Jindal, Member (Judicial)

Final Order No. 58622/2017

Per: **Ashok Jindal**:

Revenue is in appeal against the impugned order to deny cenvat credit on various steel items which has been used by the respondent –assessee for fabrication of support structure for installation of their plant and machinery.

2. Heard the parties considered the submissions.

3. I find that the Hon’ble Madras High Court in the case of ***India Cements Limited vs. CESTAT, Chennai – 2015 (321) ELT 209 (Mad.)*** where it has been held that steel items has been used for support structure which ultimately used for installation of plant and machinery, the assessee is entitled to avail cenvat credit. Therefore, I do not find any infirmity in the impugned order. The same is upheld.

4. Appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open Court).

Ashok Jindal
Member (Judicial)

Pant