IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing:06.04.2018

Service Tax Appeal No.733/2007

[Arising out of Order-in-Appeal NO.187/RPR-I/2007 dated 7.9.2007 passed by the Commissioner (Appeals-I), Customs & Central Excise, Raipur]

CCE, Raipur Appellants

Vs.

M/s.Jindal Steel & Power Ltd. Respondent

<u>Appearance</u>:

Rep. by Shri H.C. Saini, DR for the appellant.
Rep. by Ms.Shreya Dahiya, Advocate for the respondent.

Coram: Hon'ble Smt. Archana Wadhwa, Member (Judicial)

Final Order No.51316/2018

<u>Per Archana Wadhwa:</u>

Being aggrieved with the impugned order passed by the Commissioner (Appeals-I), the Revenue has filed the present appeal.

2. After hearing both the sides duly represented by Shri H.C. Saini, ld. DR for the Revenue and Ms. Shreya Dahiya, ld. Advocate for the respondent, I find that the dispute relates to availability of cenvat credit in respect of Lattice steel structure, lattice type transmission towers, Hot dip lattice tower, lattice type tower used for transmission of electricity to group of machines, as capital goods.

3. I find that an identical issue already stands considered by the Tribunal in the case of **Jindal Steel & Power Ltd. – 2011 (263)ELT 557 (Tribunal-Delhi)** laying down that the items in question are cenvatable.

4. In view of the above, I find no reasons to interfere in the impugned order of the Commissioner (Appeals) and accordingly reject the Revenue's appeal.

[Order dictated & pronounced in open court]

(Archana Wadhwa)
Member (Judicial)

Ckp