IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Excise Appeal No. 75432 of 2016

(Arising out of Order-in-Original No.13/Commr./BOL/2014 dated 31.03.2014 passed by Commissioner of Central Excise, Bolpur)

M/s. C.P.Ispat Private Limited : **Appellant**
Nisra Bhatta Para, Bellatore, Bankura(W.B)

VERSUS

Commissioner of Central Excise & Service Tax, : **Respondent**
Durgapur Commissionerate.
City Centre, Durgapur-16.

APPEARANCE:

Shri H.K.Pandey, Advocate for the Appellant

Shri P.K.Ghosh, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75709/ 2025

DATE OF HEARING :17.03.2025

DATE OF DECISION:17.03.2025

Order : [Per Shri Ashok Jindal]

The appellant is in appeal against the impugned order for denial of Cenvat Credit of various steel items namely Joist, Beam, Round bar, M.S.Angles, M.S.Channel, M.S.Flat, H.R.Sheets, TMT bars for the period 2008-09 and 2009-10 by issuance of the Show Cause Notice dated 18.09.2012 by invoking extended period of limitation alleging that the said items do not qualify as Inputs in terms of Rule 2(k) of Cenvat Credit Rules, 2004 as these items are used for Civil construction of the Plant, Sheds & Buildings as well as Structural Support which does not have any nexus in relation to the manufacturing of the excisable goods.

3. Heard the parties. Considered the submissions.

4. On going through the facts of the case we find that all the items mentioned hereinabove in para 1 whether the appellant is entitled to take Cenvat Credit or not was in dispute and there were contrary decision of this Tribunal on this issue and matter was settled by the Hon'ble High Court of Chattisgarh in the case of Vandana Global Limited Vs. CCEx., Raipur reported in 2018 (16) GSTL 462 (Chhatisgarh), wherein it has been held that on the items in question, the appellant are entitled to avail Cenvat Credit as these Structural Plant and Buildings and Structural Support are very much relevant for manufacturing of excisable goods.

5. Moreover, the demand has been raised in this case by invoking extended period of limitation. As the issue of availment of Cenvat Credit was in dispute, therefore, extended period of limitation is not invokable.

6. In these terms we set aside the impugned order on merits as well as in limitation and allow the appeal filed by the appellant.

7. Consequently, the appellant is entitled to avail Cenvat Credit on the items in question.

6. Appeal is disposed of in above terms.

(Operative part of the order was pronounced in open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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