IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH - COURT NO.1

Excise Appeal No.76076 of 2017

(Arising out of Order-in-Original No.24/COMMR/BOL/2017 dated 07.03.2017 passed by Commissioner of Central Excise & Service Tax, Bolpur.)

M/s. Super Smelters Ltd. (Unit-III)
(Jamuria Industrial Estate, Ikra, Jamuria-713362, West Bengal.)

...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Bolpur

.....Respondent

(Nanoor Chandidas Road, Sian, Bolpur, Distt: Birbhum, West Bengal.)

APPEARANCE

Shri V.K.Puri, Advocate for the Appellant (s)
Shri D.Sue, Authorized Repersentative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)

FINAL ORDER NO. 77370/2025

DATE OF HEARING : 11.08.2025
DATE OF DECISION : 03.09.2025

Per : R. MURALIDHAR :

The appellant is manufacturer of Sponge Iron, MS Billets, SS Billets, Silico Manganese, etc. The appellant had availed Cenvat Credit on HR coils, MS Plates, Angles, Channels, Welding Rods. On the ground that these items do not qualify to be called as 'inputs' and welding electrodes are used in welding/jointing of various steel items and for fabrication and erection of various structures for the support of capital goods and machineries and are also used in the repair and maintenance of various equipment and machineries, a Show Cause cum demand Notice No. 15/COMMR/BOL/15, dated 22.04.2015 was issued towards inadmissible Cenvat Credit to the tune of Rs. 2,94,30,880/- for the period April 2012 to February 2015, Corrigendum/Addendum to Show Cause Notice was issued 06.03.2016revising the demand to Rs. 3,03,23,553/-. The appellant submitted their detailed reply specifying the places wherein these goods were used in their manufacturing activity and towards fabrication of capital goods within their factory premises. This was duly supported by the Chartered Engineer's Certificate certifying the usage of these items by the appellant. However, after due process, the Adjudicating authority confirmed the demand along with interest and penalty. He also imposed penalty on the Director of the appellant company. Being aggrieved, they are before the Tribunal.

2. The Ld Advocate appearing on behalf of the appellant makes the following submissions :

2.1 The factory of the appellant is an integrated steel plant, consisting of Submerged Arc Furnace, Induction Furnace/SMS Unit and Kiln Furnace engaged in the manufacture of Ferro Alloys Products, M. S Ingot/Billet and Sponge Iron, respectively, all falling under Chapter 72 of the First Schedule to the Central Excise Tariff Act, 1944.

2.2 To keep the plant in running condition, a series of machineries & accessories/components/parts/appliances are, from time to time, required to be installed and of which some are manufactured at site due to technological necessity to make the said integrated project/plant operational. All these machineries & accessories/components/parts/appliances which are manufactured are capital goods, and are movable. To ensure stability during operation, some of these are attached to the ground using bolts and nuts. These attached capital goods can be shifted or moved by removing bolts and nuts and without dismantling these goods.

2.3 During the period of the notice, that is, from 01.04.2012 to 28.02.2015, "input" was defined in Rule 2(k) of the Cenvat Credit Rules, 2004, as follows -

"input" means -

(i) all goods used in the factory by the manufacturer of the final product; or

(ii) any goods including accessories, cleared along with the final product, the value of which is included in the value of the final product and goods used for providing free warranty for final products; or

(iii) all goods used for generation of electricity or steam for captive use; or

(iv) all goods used for providing any output service;

but excludes -

(A) light diesel oil, high speed diesel oil or motor spirit, commonly known as petrol;

(B) any goods used for -

(a) construction or execution of works contract of a building or a civil structure or a part thereof; or

(b) laying of foundation or making of structures for support of capital goods,

except for the provision of service portion in the execution of a works contract or construction service as listed under clause (b) of section 66E of the Act;

(C) capital goods except when used as parts or components in the manufacture of a final product

(D) motor vehicles;

(E) any goods, such as food items, ….. ; and

(F) any goods which have no relationship whatsoever with the manufacture of a final product.

Explanation. *- ……..*

2.4 A plain reading of the definition of 'input' would suggest that all goods used in the factory by the manufacturer of the final product are "inputs". The first exception being that any goods which have no relationship whatsoever with the manufacture of a final product are not inputs. The second exception being that any goods used for - (a) construction or execution of works contract of a building or a civil structure or a part thereof; or (b) laying of foundation or making of structures for support of capital goods, are not inputs.

2.5 The scope of the term "input", in this substituted definition, is far wider than the definition that existed prior to 01.03.2011. Thusall goods used in the factory by the manufacturer of the final product are "inputs". But the use of the goods should have nexus with the manufacture of goods. The Tribunal in ***Prism Cement Ltd.*** **vs.** ***Commissioner of Central Excise and Service Tax, Jabalpur*** **[2016 (338) E.L.T. 593 (Tri. - Del.)]** has held that –

"**2.** Ms. Sukriti Das, ld. Counsel appearing for the appellant submits that the disputed goods namely, <u>H.R. Alloy steel plates (hardox-400) are used in the</u>

> factory for repair and maintenance of capital goods falling under Chapter 84 of the Central Excise Tariff Act, 1985. She further submits that the Chartered Engineer's certificate showing the area of use of the disputed goods in the factory premises was produced before the authorities below, which have also been discussed in the respective orders, but the credit has been denied on the ground that the disputed goods are not conforming to the definition of disputed capital goods. The ld. Advocate further submits that by nature of use of the goods, the same shall also be covered under the definition of input for the purpose of taking Cenvat credit
>
> **5.** The period involved in this case is from January to June, 2013. The definition of input contained in Rule 2(k) of the Cenvat Credit Rules, 2004 was substituted vide Notification No. 3/2011-C.E. (N.T.), dated 1-3-2011 w.e.f. 1-4-2011. The effect of substitution of the definition clause is that all goods used in the factory of the manufacturer of final product, other than the goods itemized in the excluded category mentioned therein are eligible for consideration as input for the purpose of taking Cenvat credit. H.R. Steel plates (Hardox-400) is not falling under the excluded category mentioned in definition of input. Further, it is not in dispute that the goods in question have been used by the appellant within its registered factory premises. Since the definition of input is very broad intended to take within its ambit all the goods used in the factory of the manufacturer of final products, in my opinion, the disputed goods shall merit consideration as input, and thus, denial of Cenvat benefit on the same is not proper. Therefore, I do not find any merits in the impugned order, and thus, the same is set aside and the appeal is allowed in favour of the appellant." (emphasis supplied)

2.6 In terms of the above Tribunal decision, goods used in the factory even for repair and maintenance are "inputs".

2.7 It is the submission of the appellant that items mentioned in Annexures A to H to the show cause notice, on which the appellant has availed Cenvat Credit, have been used by the appellant in their factory. None of these items have been used for construction of a building or a civil structure or for laying of foundation or making of structures for support of capital goods.

2.8 As seen from Annexure A to the notice, the appellant took Cenvat Credit of Rs. 1,07,07,000.98 on 3693.487 MT of Tor Steel, Joist, Plates, MS Channels, Flats, Beams and Angles on 01.06.2012 and 02.06.2012. These items were received in the factory much before August 2011. These items were used by the appellant in the manufacture of capital goods, namely, Reactor Reactors System (Parts of Kiln) falling under Tariff heading 8474 31 20; Reactor Cooling System falling under Tariff heading 8474 31 20; After Burning Chamber falling under Tariff heading 8419 50 90; and Day Bin (RMHS) falling under Tariff heading 8428 90. These capital goods being parts were thereafter affixed in DRI-II Plant using bolts and nuts and if need be, can be removed without dismantling these goods. Shri Atanu Kumar Mukerjee, Chartered Engineer, visited the factory on 26.08.2011 and 27.08.2011 and has certified the consumption of 828.989 MT of Steel in the manufacture of Reactor System (Parts of Kiln) (196.555 MT of Tor Steel, 216.273 MT of HR Plates, 91.81 MT of MS Beams, 319.221 of Angles & Channels, 5.03 MT of Flats); 712.911 MT of Steel in the manufacture of Reactor Cooling System(151.196 MT of Tor Steel, 312.25 of Joist, 193.948 MT of HR Plates, 55.517 MT of Angles & Channels); 871.745 MT of Steel in the manufacture of After Burning Chamber(574.545 MT of Tor Steel, 193.106 MT of HR Plates, 104.094 MT of Angles & Channels); 1279.842 MT of Steel in the manufacture of Day Bin (RMHS) (589.664 MT of Tor Steel, 393.306 MT of HR Plates, 181.74 MT of MS Beams, 215.128 MT of Angles & Channels). The total consumption of steel was 3693.487 MT which is the same quantity as indicated in Annexure A ibid. Thus the whole quantities of Tor Steel, Joist, Plates, MS Channels, Flats, Beams and Angles as detailed in Annexure A were consumed in the manufacture of these four capital goods. Copies of Chartered Engineer’s Certificate dated 28.08.2011, photographs, etc. are enclosed and collectively marked as **Annexure VI.**

2.9 These submissions were also made in the reply to the show cause notice.Copy of the Chartered Engineer’s Certificate dated 28.08.2011 was also submitted along with this reply. However the adjudicating authority in para 5.7 of the impugned order discarded the Chartered Engineer’s Certificate dated 28.08.2011, without going through it and without giving any valid reason.

2.10 It is further submitted that the appellant had consumed 4523.75 MT of steels (Channels, Chequered Coils, Chequered Plate, GP Coil, HR Plate, HR Sheet, Joist, MS Plate, MS Round, MS Tor Steel, Plate and PMP Plate) in providing <u>supporting structures</u> to these capital goods, the details of which are given in **Annexure VII**. This quantity of steel is far more than the steel consumed in the manufacture of the four capital goods. <u>The appellant has not availed any Cenvat Credit in respect of 4523.75 MT of steel</u>. Thus the appellant in conformity with CBEC's Circular under F.No.267/11/2010-CX-8, dated 08.07.2010 has not availed Cenvat Credit on steel items used for laying foundation and for building supporting structures. All the items referred in Annexure A have been used by the manufacturer and the uses are in relation to the finished products. Thus these uses satisfy the requirements of the definition of 'input' in Rule 2(k) *ibid*. The adjudicating authority has not examined the detailed use of each item before coming to his conclusions hence his findings are not sustainable. Consequently, the demand of Rs. 1,07,07,000.98 (on 3693.487 MT of steel items specified in Annexure A to the notice needs to be set aside.

2.11 Under Annexure B to the notice, an amount of Rs. 27,22,871/- relating to FY 2012-13 has been demanded from the appellant. It would however be seen that entry nos. 1 and 4-37 in Annexure B relate to availment of credit on H.R. Coils/H.R. Plats/Chequered Coil which were used in the making of 'farma', the inner shell of the furnace. Further, against entry nos. 2, 3, 38-43, 45, 46, 49-52, the description of goods is 'lancing pipes'. This part of the demand relating to availment of credit on H.R. Coils/H.R. Plats/Chequered Coil in 'farma' and that on 'lancing pipes' and their uses has been dealt extensively in Paras 12 and 13 below. As would be seen, no demand arises in these two cases as these are inputs in terms of the definition of 'input' under Rule 2(k) *ibid*. The balance entries in Annexure B are entry no. 44 relating to the availment of credit on <u>Wire Mesh</u> and entry nos. 47 and 48 relating to the availment of credit on 21 pieces each of <u>Crane Rail CR-100</u> (as may be seen from Input Credit Register for November 2012).<u>Wire Mesh</u> is used on over furnace burner/oven burner either in the plant or in the laboratory. Both these activities are related to the manufacture of goods. As regards <u>Crane Rail CR-100</u>, it is the base platform of EOT crane. EOT crane runs on crane rail. It is issued directly to the concern plant as per user indent due to its length in size. Crane rails are still in use in different plants of unit. This is a verifiable fact. The use of Crane Rail CR-100 is in relation to the manufacture of finished products, hence these are inputs.As seen from above, all the items referred in Annexure B have been used by the manufacturer and the uses are in relation to the finished products. Thus these uses satisfy the requirements of the definition of 'input' in Rule 2(k) *ibid*. The adjudicating authority has not examined the detailed use of each item before coming to his conclusions hence his findings are not sustainable. In view of this, an amount of Rs. 27,22,871/- demanded under Annexure B is not sustainable and the same is liable to be set aside.

2.12 Under Annexure D to the notice, an amount of Rs.55,13,235/- relating to FY 2013-14 has been demanded from the appellant. However, entry nos. 7, 8, 11, 12, 25, 26, 73-79, 83 and 88-89 relate to availment of credit on H.R. Coils/H.R. Plats used in the making of 'farma', the inner shell of the furnace. Further, entry nos. 2-6, 10, 31, 82 and 86-87 specifically mention the availment of credit on 'lancing pipes'. Also, entry nos. 13-24, 27-30 and 84 relate to availment of credit on 'MS Mis-roll/Cuttings and Sponge'. That part of the demand relating to the usage of 'lancing pipes' and 'H.R. Coils/H.R. Plats' has been specifically dealt with in Paras 12 and 13 of these Grounds of Appeal. Further, the usage of 'MS Mis-roll/Cuttings' and 'Sponge' have been specifically dealt with in Paras 14 and 15 of these Grounds of

Appeal. As would be seen, no demand arises in these four cases as these are *per se* inputs in terms of the definition of 'input' under Rule 2(k) *ibid*. The balance entries in Annexure D, against which cenvat credit has been availed are dealt below.

2.13 Entry No. 9- <u>Silico Calcium Cored Wire</u>. It is a consumable flux (and not wire), which is used in the manufacture of SS billets, without which SS billets cannot be produced. The receipt and consumption of silico calcium cored wire are shown in the SMS Raw Material Register. Since it is an important raw material for the manufacture of SS billets, hence it is *per se* input according to the definition of 'input' under Rule 2(k) *ibid*.

2.14 The balance entries in Annexure D having nos. 32-72, 80-81 and 84 relate to the products, namely, MS Joists, Plates, HR Coils, Chq. Coils, MS Channels and MS Angles on which Cenvat credit was availed. **Annexure IX** gives the details of the dates on which Cenvat Credit on these Steel Items were taken, quantities, supplier's names, duties involved etc. As seen from this **Annexure IX**, the various quantities of steel items add up to 838.220 MT.These steel items weighing 838.220 MT have used by the appellant in the factory for the manufacture of capital goods which were parts of the DRI-II plant, namely,-

1) ESP/WHRB (CETH 84213920) using 55.250 MT of steel;

2) AFTER BURNING CHAMBER (CETH 84195090) using 89.990 MT of steel;

3) CHAR STORAGE HOPPER FOR LUMPS (CETH 84289090) using 31.200 MT of steel;

4) CONVEYOR SYSTEM-GANTRY (CETH 84282019) using 249.495 MT of steel;

5) DAY BIN (RMHS) (CETH 84289090) using 169.455 MT of steel;

6) PRODUCT STORAGE HOPPER FOR LUMPS/FINES (CETH 84289090) using 118.850 MT of steel;

7) REACTOR FEEDING SYSTEM(CETH 84213920) using 52.300 MT of steel;

8) REACTOR SYSTEM (CETH 84213920) using 54.600 MT of steel; and

9) SURGE BIN HOPPER (CETH 84289090) using 26.080 MT of steel.

2.15 Shri Ajay Kumar Bazaz, Chartered Engineer, visited the factory on 03.12.2013 and 04.12.2013 and on inspection certified the consumption of 838.220 MT of Steel in the manufacture of 1) ESP/WHRB; 2) After Burning Chamber; 3) Char Storage Hopper For Lumps; 4) Conveyor System-Gantry; 5) Day Bin (RMHS); 6) Product Storage Hopper For Lumps/Fines; 7) Reactor Feeding System; 8) Reactor System; and 9) Surge Bin Hopper. In his Inspection Report dated 06.12.2013 (**Annexure X**), the Chartered Engineer has also given the break-up of individual quantities of MS Joists, Plates, HR Coils, CHQ Coils, MS Channels and MS Angles used in nine capital goods manufactured in the factory.These submissions were also made in reply to the show cause notice.Copy of the Chartered Engineer’s Certificate dated 06.12.2013 was also submitted along with the reply. However the adjudicating authority in para 5.7 of the impugned order discarded the Chartered Engineer’s Certificate dated 28.08.2011, without going through it and without giving any valid reason.

2.16 It is pertinent to point out that during FY 2013-14, the appellant consumed 2767.975 MT of steels (MS Channels, Chequered Coils, Chequered Plate, GI Plate, HR Coil, HR Plate, MS Joist, MS Angle, MS Beam, Plate and PMP Plate) for making of supporting structures, the details of which are given in **Annexure XI**. Thus quantity of steel is far more than the steel consumed in the manufacture of the above capital goods. The appellant has not availed any Cenvat Credit in respect of 2767.975 MT of steel. Thus the appellant in conformity with CBEC's Circular under F.No.267/11/2010-CX-8, dated 08.07.2010 has not availed any Cenvat Credit on steel items used for laying foundation and for building supporting structures.

2.17 As seen from above, all the items referred in Annexure D have been used by the manufacturer and the uses are in relation to the finished products. Thus these uses satisfy the requirements of the definition of ‘input’ in Rule 2(k) *ibid*. The adjudicating authority has not examined the detailed use of each item before coming to his conclusions hence his findings are not sustainable. Thus the demand of Rs. 55,13,235/- under Annexure D needs to be set aside.

2.18 The Larger Bench of the Tribunal in *Collector of Central Excise, Raipur* vs. *Hira Ferro Alloys Ltd.* [2000 (118) E.L.T. 94 (Tribunal - LB)] has held :

> "**5.** Lancing pipes are used to discharge oxygen into the furnace to cut open the tap holes provided in the furnace to draw out metals from furnace.Lancing pipe while cutting open the holes comes into contact with the molten steel in the furnace. On account of the high temperature in the furnace, these pipes melt and join the steel. While so the lancing pipe gets wholly consumed in the process. The pipe so consumed form part of the molten metal which is being taken out of the furnace. Since this pipe gets so consumed in the process, we hold that it is entitled to Modvat credit. This view is supported by the Larger Bench decision of this Tribunal in *Union Carbide India Ltd.* v. *C. C. E., Calcutta-I* reported in 1996 (86) E.L.T. 613 (T)."

2.19 The appellant had taken Cenvat Credit on Lancing Pipes/Rods and SS Rounds and had utilised these goods in the manufacture of finished products. Without the usage of 'lancing pipes/rods and SS rounds' manufacturing activity cannot take place, hence these 'lancing pipes/rods and SS rounds' are inputs as defined. Annexure B, D and F(revised) to the show cause specifically mention Lancing Pipes/Rods and SS Rounds by name of which cenvat Credit was availed. In spite of the fact that specific submissions were made in the reply to the show cause notice and the details of the credit entries of Lancing Pipes/Rods and SS Rounds were available in Annexures B, D and F (revised) to the show cause notice, yet the adjudicating authority overlooked these facts and has given <u>no findings</u> while confirming the demand. Farma is a Furnace shell. It is an essential part of the Furnace without which M.S. Billets cannot be manufactured. During the manufacturing process, farma itself melts in the Furnace and becomes scrap and gets consumed in the making of M.S. Billets. On an average, once every month, farma has to be made from H.R. Coils, etc. as a shell for the Furnace.

2.20 MS MIS-ROLL AND CUTTINGS. In the month of December 2013, the appellant received 16 consignments of Steel Scrap in the form of MS Misrolls& End Cuttings from M/s Baba Strips & Tubes Ltd. and availed Cenvat Credit on these. These have been used as raw materials for the manufacture of MS Billets. It the raw materials (input) of MS Billet and used as scrap, shown in ER-6 (for December 2013), in Form-IV (Account of Raw-materials), GRN list, Credit Register. These documents are enclosed herewith and collectively marked as **Annexure XIII**. The demand on this count is liable to be dropped.

2.21 Under Annexure F (revised) to the notice, an amount of Rs. 93,49,400/-, relating to FY 2014-15 (upto February 15), has been demanded from the appellant. However, entry nos. 1, 2, 6-9, 14, 54, 55, 57-59 and 143-45 relate to availment of credit on ‘H.R. Coils/H.R.

Plats' which were used in the making of 'farma', the inner shell of the furnace. Further, entry nos. 3-5, 10-11, 56, 60-63 and 146-7 specifically mention the availment of credit on 'lancing pipes/SS Round'. The usage of 'lancing pipes/SS Round' and 'H.R. Coils/H.R. Plats' these have been specifically dealt with in Paras 12 and 13of the Grounds of Appeal. Entries 12, 13, 148 relate to Joist/ angles/ channels which were received in the factory but were subsequently removed as such and the appropriate cenvat credit availed was reversed at the end of the month. Supporting documents are enclosed and collectively marked as **Annexure XV**

2.22 The rest of the entries having nos. 15-53 and 64-142 relate to the items, namely, MS Joists, Plates, HR Coils, CHQ Coils, MS Channels and MS Angles on which Cenvat Credit was availed by the appellant. These inputs have been exclusively used by the appellant for the manufacture of two sets of capital goods in the factory, the details of which are given under headings **A** and **B**, covered by two separate Chartered Engineered Certificates.

A. The appellant has availed cenvat credit on items mentioned against entry nos. 15-53 of Annexure F (revised) and has used these items, comprising 432.980 MT of steel (two charts are enclosed showing details of items comprising 266.990 MT and 165.990 MT, totalling 432.980 MT and collectively marked as

Annexure XVI), to manufacture the following capital goods, namely -

1) CFBC-ESP (CETH 84213920) using 63.760 MT of steel;
2) COAL HANDLING PLANT (CETH 84282019) using 54.110 MT of steel;
3) STEAMLINE HACKS (CETH 8419590) using 31.200 MT of steel;
4) DM TANK (CETH 84195090) using 67.670 MT of steel;
5) TG PRODUCTION SYSTEM (CETH 85021360) using 48.760 MT of steel;
6) ANNEALING AND PICKLING LINE (CETH 85149000) using 115.910 MT of steel.

Shri Ajay Kumar Bazaz, Chartered Engineer, visited the factory on 11.08.2014 and 12.08.2014 and on inspection has certified the consumption of 432.980 MT of Steel in the manufacture of above six capital goods. A copy of the Certificate dated 15.08.2014 is enclosed and marked as **Annexure XVII**. The Certificate also gives details of individual quantities of Beam, Angle, Channel, Joist, Chq. Plate, Plate/Coil/Bar/Sheet used in the manufacture of the above six capital goods which are parts of DRI-II plant.

B. The appellant has availed cenvat credit on items mentioned against entry nos. 64-142 of Annexure F (revised) and has used these items, comprising 1198.770 MT of steel (chart enclosed showing details of items comprising 1198.770 MT and marked as **Annexure XVIII**), to manufacture the following capital goods, namely-

1) CONVEYOR (CETH 84289090) using 204.446 MT of steel;
2) CONVEYOR SYSTEM (CETH 84289090) using 157.140 MT of steel;
3) AFTER BURNING CHAMBER, INNER PART (CETH 84195090) using 147.450 MT of steel;
4) ESP (CETH 84213920) using 295.180 MT of steel;
5) SCREENING SYSTEM (CETH 84289090) using 240.420 MT of steel;
6) AGITATOR TANK (CETH 84219900) using 154.134 MT of steel.

Shri Ajay Kumar Bazaz, Chartered Engineer, visited the factory on 15.12.2014 and 16.12.2014 and on inspection has certified the consumption of 1198.770 MT of Steel in the manufacture of above six capital goods. A copy of the Certificate dated 18.12.2014 is enclosed and marked as **Annexure XIX**. The Certificate also gives details of individual quantities of Beam, MS Plate, Angle and Channel used in the manufacture of the above six capital goods which are parts of DRI-II plant.

2.23 The appellant as part of reply submitted the two Chartered Engineer's Certificates dated 15.08.2014 and 18.12.2014. However the adjudicating authority in para 5.7 of the impugned order discarded the two Chartered Engineer's Certificates dated 15.08.2014 and 18.12.2014, without going through these and without giving any valid reason.The two Chartered Engineer's Certificates give the names of the capital goods manufactured. Those in the steel industry would immediately understand what these products are and their usage. As these Chartered Engineer's Certificates formed part of the reply to the show cause notice, nothing prevented the adjudicating authority seeking clarification from the appellant in case of doubt.

2.24 Welding Electrodes and LPG are used by the appellant for in-house manufacture of the above referred capital goods/maintenance. As stated above and also as submitted in the replies to the show cause notice, the appellant had in-house manufactured the following capital Coal Ground Hopper, Iron Ore Ground Hopper, Conveyor / Conveyor System, Coal Crusher House, Stock House, Burning Chamber, Kiln Cooler, Transform House, Screening system, Agitator Tank, CFBC-ESP, Steamline Rack, DM Tank, TG Protection System, Annealing and Pickling Line, After Burning Chamber, Char Storage Hopper for Lumps, Gantry, Day Bin, Product Storage Hopper for Lumps/Fines, Reactor Feeding, Reactor System, Surge Bin Hopper, etc. All these capital goods were manufactured using M.S. Plates, M.S. Channels, Plates, Beams, Joists, Steel Tubes, H.R. Sheets/Strips, etc. on which Cenvat

Credit was availed. The appellant informed the Department about this vide their letter Ref: SSL/Unit III/Ex/15-16/105, dated 07.09.2015 (**Annexure XXII**) about the usage of welding electrodes and LPG but yet consequent upon this, the Corrigendum / Addendum dated 06.03.2016 to the notice was issued.

2.25 None of the above referred capital goods can be in-house manufactured without welding for which welding electrodes and LPG are essentially required for welding. Thus the use of welding electrodes and LPG are essential "inputs" for the manufacture of capital goods. Since welding electrodes and LPG are not principal inputs hence these items do not figure in E.R.-6 returns. Some quantities of welding electrodes and LPG were used for repair and maintenance.As held by the Tribunal in *Prism Cement Ltd.* (supra), welding electrodes and LPG used in the factory even for repair and maintenance are "inputs" (w.e.f 01.03.2011 when the definition of 'input' was revised).The appellant had availed Cenvat Credit of Rs. 19,97,314.93 on welding electrodes and LPG as referred to in Annexures C, E, G (revised) and H to the show cause notice. The Hon'ble Tribunal is requested to set aside the demand of Rs. 19,97,314.93 on this count.

2.26 The appellant received 75 MT of cement on 07.01.2015 (Annexure I to the show cause notice) and availed Cenvat Credit of excise duty paid on it. On the same day, the appellant removed this cement as such to their sister unit in Durgapur. The Cenvat credit was reversed at the end of the month when it became payable.Since effectively no cenvat credit was availed, the demand of Rs. 33,680/- on this count is liable to set aside.

2.27 The Supreme Court in *Commissioner of Central Excise, Jaipur* vs. *Rajasthan Spinning & Weaving Mills Ltd* [2010 (255) E.L.T. 481 (S.C.)] have held that –

> **"13.** Applying the "user test" on the facts in hand, we have no hesitation in holding that the <u>steel plates and M.S. channels</u>, used in the fabrication of <u>chimney</u> would fall within the ambit of "capital goods" as contemplated in Rule 57Q. it is not the case of the Revenue that both these items are not required to be used in the fabrication of chimney, which is an integral part of the diesel generating set, particularly when the Pollution Control laws make it mandatory that all plants which emit effluents should be so equipped with apparatus which can reduce or get rid of the effluent gases. Therefore, any equipment used for the said purpose has to be treated as an accessory in terms of Serial No. 5 of the goods described in column (2) of the Table below Rule 57Q". (emphasis supplied)

2.28 The Madras High Court in *India Cements* vs. *CESTAT Chennai* [2015 (321) E.L.T. 209 (Mad.)] set aside the decision of the Tribunal which had denied Cenvat credit on MS Rod Sheets, M.S. Channel etc.

2.29 The Tribunal in *Commissioner of Central Excise, Raipur* vs. *HI-Tech Power & Steel Ltd.* [2015 (315) E.L.T. 428 (Tri. - Del.)] have held that M.S. Angles, Channels, Beams, Joists, M.S. Plates, Steel Tubes and H.R. Strips, etc. used for fabrication of capital goods, are eligible inputs under Rule 2(k) *ibid*.

2.30 The Kolkata Bench of the Tribunal <u>in the case of the present appellant</u> has recently held that TMT Bars, MS Beams, Plates, Angles, Channels, Joists, Coils, Sheets, etc. used in the manufacture of capital goods, namely, <u>Reactor System, Reactor Cooling System, After Burning Chamber and Day Bins (RMHS)</u> are eligible inputs under the Cenvat Credit Rules, 2004. These are the same very goods covered under Annexures A, D and F to the show cause notice. A copy of the CESTAT Order No. F/05959/2017, dated 31.05.2017 is enclosed as **Annexure XXIV**.

2.31 DEMAND BARRED BY LIMITATION The show cause notice (**Annexure I**), dated 22.04.2015 was received by the appellant on 06.05.2015 and the Corrigendum / Addendum dated 06.03.2016 (**Annexure II**) was received by the appellant on 28.03.2016. Since the Corrigendum / Addendum has made substantial changes as well as enhanced the demand, thus the date of receipt of Corrigendum / Addendum has to be reckoned as the date of receipt of the show cause notice. The period of the show cause notice is 01.04.2012 to 28.02.2015. Thus the demand under the notice is beyond the normal period of limitation.

3. Based on the above arguments, the Ld.Counsel prays that the impugned order may be set aside both on account of merits and an account of limitation.

4. The Ld AR, appearing for the Revenue, reiterates the findings of the Adjudicating authority. He submits that the appellant has taken cenvat credit on various as 'inputs', which are not actually inputs for the finished goods manufactured by them. Further they have taken credit in respect of LPG and Electrodes, which have been used in the maintenance and repairs activities. The fact of their taking the erroneous Cenvat credit came to light only on account of the detailed investigation and verification taken up by the Dept. Therefore, he supports the confirmed demand and prays that the appeals may be dismissed by upholding the Order in Original.

5. Heard both the sides and perused the Appeal papers and documentary evidence submitted by the appellant.

6. We find that the issue is that of availment of Cenvat Credit on various 'inputs' during the period under consideration. As pointed out by the appellant's counsel, the definition of 'inputs' has undergone a significant change with effect from 1.4.2011. The relevant revised portion reads as under :

Rule 2 (k) "input" means -

(i) <u>all goods used in the factory by the manufacturer of the final product</u>; or

<u>Till 31.03.2011</u>

Rule 2 (k) "input" means-

(i) all goods, except light diesel oil, high speed diesel oil and motor spirit, commonly known as petrol, used in or in relation to the manufacture of final products whether directly or indirectly and whether contained in the final product or not and includes lubricating oils, greases, cutting oils, coolants, accessories of the final products cleared along with the final product, goods used as paint, or as packing material, or as fuel, or for generation of electricity or steam used in or in relation to manufacture of final products or for any other purpose, within the factory of production;

Explanation 2.- <u>Input include goods used in the manufacture of capital goods which are further used in the factory of the manufacturer</u>;

7. It can be seen that as per the earlier definition, 'input' was specifically defined under Rule 2 (k) (i) and was to include the goods as per Explanation 2.

8. After 1.4.2011, the definition of 'input' has become all sweeping and more inclusive. So long as the goods are used by the in manufacturer within the factory, those goods would qualify for Cenvat credit as 'inputs'

9. In the present case, all the goods in question under various Annexures to the SCN are no doubt, not direct inputs for manufacture of the finished goods, but are required to be used for fabrication of capital goods, which in turn are being used for carrying

out the manufacturing activity. From the above definitions prior and post 1.4.2011, it can be seen that in both the cases, the inputs used for fabrication or usage in respect of any capital goods, would also qualify for cenvat credit as 'inputs'. As a matter of fact after 1.4.2011, the situation is much more liberal. As long as the assessee is able to satisfy the condition that the goods in question has been used 'in the factory' of the 'final product', the cenvat credit cannot be denied. This would also include the goods which are used towards maintenance and repairs, since the usage is within the factory premises. In the present case, it is not the Revenue's case that the goods in question were not received by the appellant in their factory premises, or were not accounted for properly. The effect of the amended provisions is discussed by the Tribunal Delhi in the case of ***Prism Cement Ltd.* vs. *Commissioner of Central Excise and Service Tax, Jabalpur* [2016 (338) E.L.T. 593 (Tri. - Del.)]** as under:

> "**2.** Ms. Sukriti Das, ld. Counsel appearing for the appellant submits that the disputed goods namely, <u>H.R. Alloy steel plates (hardox-400) are used in the factory for repair and maintenance of capital goods</u> falling under Chapter 84 of the Central Excise Tariff Act, 1985. <u>She further submits that the Chartered Engineer's certificate showing the area of use of the disputed goods in the factory premises was produced before the authorities below,</u> which have also been discussed in the respective orders, but the credit has been denied on the ground that the disputed goods are not conforming to the definition of disputed capital goods. The ld. Advocate further submits that by nature of use of the goods, the same shall also be covered under the definition of input for the purpose of taking Cenvat credit
>
> **5.** The period involved in this case is from January to June, 2013. The definition of input contained in Rule 2(k) of the Cenvat Credit Rules, 2004 was substituted vide Notification No. 3/2011-C.E. (N.T.), dated 1-3-2011 w.e.f. 1-4-

2011. The effect of substitution of the definition clause is that all goods used in the factory of the manufacturer of final product, other than the goods itemized in the excluded category mentioned therein are eligible for consideration as input for the purpose of taking Cenvat credit. H.R. Steel plates (Hardox-400) is not falling under the excluded category mentioned in definition of input. Further, it is not in dispute that the goods in question have been used by the appellant within its registered factory premises. Since the definition of input is very broad intended to take within its ambit all the goods used in the factory of the manufacturer of final products, in my opinion, the disputed goods shall merit consideration as input, and thus, denial of Cenvat benefit on the same is not proper. Therefore, I do not find any merits in the impugned order, and thus, the same is set aside and the appeal is allowed in favour of the appellant." (emphasis supplied)

10. In the present case, it is also not the case of the Dept. that the goods in question fall under the exclusion clause of Rule 2 (k). Therefore, since the credit has been taken during the period 1.4.2012 to 28.02.2015, i.e. post amendment with effect from 1.4.2011,for the goods used within the factory premises, we hold that the goods in question would qualify for cenvat credit as 'inputs'. The confirmed demand under the impugned Order gets set aside on this ground itself.

11. Since, the appellant has brought in further evidence in support of their case, we are also exploring their applicability in the coming paragraphs.

12. The Confirmed demand and the appellant's point by point submission is broadly on the following grounds :

a) Confirmed Demand :**Rs.1,07,07,000** : On3693.487 MT of Tor Steel, Joist, Plates, MS Channels, Flats, Beams and Angles: The appellant has submitted the full list of capital goods manufactured by them for usage the of the same for manufacture of their finished goods. The usage has also been certified by the Chartered Engineer.

b) Confirmed demand of**Rs.27,22,871**/- relating to FY 2012-13 relate to availment of credit on H.R. Coils/H.R. Plats/Chequered Coil which were used in the making of 'farma' : It is clarified by the appellant that Farma forms part of Inner Shell of the Furnace, which is used in the manufacturing process.

c) Confirmed demand of**Rs. 55,13,235/-** relating to FY 2013-14 **Rs.93,49,400/-,** relating to FY 2014-15 (upto February 15relate to availment of credit on H.R. Coils/H.R. Plats used in the making of 'farma', availment of credit on 'lancing pipes', 'MS Mis-roll/Cuttings and Sponge'.: Farma forms part of inner shell of Furnance. Lancing Pipes are essential for the manufacture of finished goods, covered by the decision of Larger Bench of the Tribunal in *Collector of Central Excise, Raipur* vs. *Hira Ferro Alloys Ltd.* [2000 (118) E.L.T. 94 (Tribunal - LB). M S Miss Rolles , Cutting and Sponge Iron are raw materials used by the appellant.

d) Confirmed demand of **Rs.19,97,314.93** on welding electrodes and LPG :Welding Electrodes and LPG are used by the appellant for in-house manufacture of the above referred capital goods/maintenance thereof. The appellant also relies on the case law of Prism Cements cited supra.

e) Confirmed demand of **Rs. 33,680/-**on Cement : The cenvat was taken when the goods were received. They were cleared on reversal of the Cenvat Credit to their sister concern at Durgapur. The reversal was shown in the Monthly Return and was also intimated to the officials on 7.9.2015.

13. We have also gone through the Chartered Engineer's Certificates specifying the usage of the disputed goods within the factory premises of the appellant. The same is reproduced below the convenience of ready reference :

Atanu Kumar Mukherjee, M.I.E., F.I.I.S.A.
CHARTERED ENGINEER
ntiate Surveyor / Loss Assessor
License NO. SLA 28997 / 2005-2010

Off./Resi : B-105 Aldrin Path
: Bidhan Nagar
: Durgapur-713212

Dt.28.08.2011

Certificate of iron and steel used for the fabrication of plant and machineries of DRI section of M/s Super Smeltes Ltd Unit-III, Ikhra, Jamuria Industrial Area, Jamuria, Dist.Burdwan, under Jamuria Muncipality, West Bengal-713346

The intervention of the undersigned was requested for by the Management of Super Smeltes Ltd, Unit-III, Rajaram-Danga, PO.Ikhra, Jamuria Industrial Area, Jamuria, Dist.Burdwan, relevant to the assessment of the weight of steel used for setting up the various facilities of an integrated steel unit at the above referred address.

The undersigned visited the said factory premises of Super Smelters ltd , situated at the above referred addrss and having carried out a detailed inspection of said unit on 26.8.2011 & 27.08.2011, has determined that the following steel sections were used for the construction of various facilities of said unit so erected:

	Particulars	Tariff Heading	MS Tor Steel(in MT)	Joist (in MT)	HR Plate/P (in MT)	MS Bear (in MT)	Angle & Channel	Flat (in MT)	Total Steel(in MT)
1	Reactors System(Parts Kiln)	84743120	196.555	0	216.373	91.81	319.221	5.03	828.989
2	Reactor Cooling System	84743120	151.196	312.25	193.948	0	55.517	0	712.911
3	After Burning Chamber	84195090	574.545	0	193.106	0	104.094	0	871.745
4	Day Bin(RMHS)	842890	589.664	0	293.306	181.74	215.128	0	1279.842

Total Weight of steel materials used- Total Steel(in Mt) 3693.487

It is to be noted that the quantities of the steel sections used have been based on the bill of materials of various Drawings pertaining to the above mentioned facilities , facts and figures as given in the relevant Project Report and invoices related to the procurement of said sections, as shown to the undersigned during the inspection.

This Certificate is hereby issued 'without prejudice', to any of the parties interested or involved in said case.

(Atanu Kumar Mukherjee)
M.I.E., F.I.I.S.A
CHATERED ENGINEER

For SUPER SMELTERS LTD.

Authorised Signatory

CERTIFIED TO BE TRUE COPY

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ANNEXURE- X 2

Ajay Kumar Bazaz
B Sc. Engineering (Elect.) / FIE
CHARTERED ENGINEER

Off./Resi.: A-57, Megh Mallar Sarani
Bidhannagar, Durgapur-713212
Tele. : (0343) 2531178
Mobile : 9233302099 / 9434007821

Dt.06.12.13

Certificate of Iron and Steel used for the fabrication of plant and machineries part of DRI and CPP units of M/s Super Smelters Ltd(U-III), Ikra, Jamuria Industrial Area, Dist.Burdwan, West Bengal under Jamuria Municipality , West Bengal-713346.

The intervention of the undersigned was requested for by the Management of Super Smelters Ltd(U-III), Rajaramdanga, P.O. Ikra, Jamuria Industrial Area, Jamuria, Dist.Burdwan , relevant to the assessment of the weight of steel used for setting up various facilities of an integrated steel unit at the above referred address.

The undersigned visited the said factory premised of Super Smelters Ltd (U-III), situated at the above referred address and having carried out a detailed inspection of said unit on dt.3.12.13 to dt.4.12.13 , has determined that the following steel sections were used for the construction of various facilities of said unit so erected:

(Quantity in Mt)

Particulars with tariff heading	HR coil	Plate	Chq. Coil	Joist	MS Channel	MS Angle	Total steel(In mt)
ESP/WHRB (84213920)	30.240				10.000	15.010	55.250
ABC(After burning chamber)(84195090		88.990					88.990
Char storage hopper for lumps (84289090)		31.200					31.200
Conveyor systems-Gantry (84282019)	148.640	5.085	20.630	75.140			249.495
Day Bin(RMHS)(84289090)	70.525	65.310		25.620			161.455
Product storage hopper for lumps/fines (84289090)	45.670	53.520		19.660			118.850
Reactor Feeding system(84213920)		52.300					52.300
Reactor system (84213920)	8.640		10.020	35.940			54.600
Surge Bin hopper (84289090)	26.080						26.080
Total weight of steel materials used				Total Steel (in mt)			838.220 mt

It is to be noted that the quantities of the steel sections used have been based on the bill of materials of various drawings pertaining to the above mentioned facilities, facts and figures as given in the relevant project report and invoices related to the procurement of said sections, as shown to the undersigned during the inspection.

This Certificate is hereby issued 'without prejudice', to any of the parties interested of any said case.

For SUPER SMELTERS LTD.

CERTIFIED TO BE TRUE COPY

Authorised Signatory

AJAY KUMAR BAZAZ Chartered Engineer Membership No. M047021-4 DURGAPUR

(CHARTERED ENGINEER)

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ANNEXURE - XVII

3

Ajay Kumar Bazaz
B.Sc. Engineering (Elect.) / FIE
CHARTERED ENGINEER

Off./Resi.: A-57, Megh Mallar Sarani
Bidhannagar, Durgapur-713212
Tele. : (0343) 2531178
Mobile : 9233302099 / 9434007821

Dt.15.08.14

Certificate of Iron and Steel used for the fabrication of plant and machineries part of CPP & ROLLING units of M/s Super Smelters Ltd(U-III), Ikra, Jamuria Industrial Area, Dist.Burdwan, West Bengal under Jamuria Municipality , West Bengal-713346.

The intervention of the undersigned was requested for by the Management of Super Smelters Ltd(U-III), Rajaramdanga, P.O. Ikra, Jamuria Industrial Area, Jamuria, Dist.Burdwan , relevant to the assessment of the weight of steel used for setting up various facilities of an integrated steel unit at the above referred address.

The undersigned visited the said factory premised of Super Smelters Ltd (U-III), situated at the above referred address and having carried out a detailed inspection of said unit on dt.11.08.14 to dt.12.08.14 , has determined that the following steel sections were used for the construction of various facilities of said unit so erected:

(Quantity in Mt)

Particulars with tariff heading	Beam	Angle	Channel	Joist	Chq. Plate	Plate/coil/bar/sheet	Total steel(In mt)
CFBC-ESP (84213920)			12.780			50.980	63.760
COAL HANDLING PLANT(84282019)					2.490	51.620	54.110
STEAMLINE RACK (84195090)			29.870			52.900	82.770
DM TANK (84195090)			23.780			43.890	67.670
TG PROTECTION SYSTEM (85021360)		4.260	20.660			23.840	48.760
ANNEALING AND PICKLING LINE (85149000)	60.240			9.780		45.890	115.910
Total weight of steel materials used				Total Steel (in mt)			432.980 mt

It is to be noted that the quantities of the steel sections used have been based on the bill of materials of various drawings pertaining to the above mentioned facilities, facts and figures as given in the relevant project report and invoices related to the procurement of said sections, as shown to the undersigned during the inspection.

This Certificate is hereby issued 'without prejudice', to any of the parties interested or involved in said case.

CERTIFIED TO BE TRUE COPY For SUPER SMELTERS LTD.

Authorised Signatory

AJAY KUMAR BAZAJ Chartered Engineer Membership No. M047021-4 DURGAPUR

(CHARTERED ENGINEER)

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Annexure-A 4.

Ajay Kumar Bazaz
B.Sc. Engineering (Elect.) / FIE
CHARTERED ENGINEER

Off./Resi.: A-57, Megh Mallar Sarani
Bidhannagar, Durgapur-713212
Tele. : (0343) 2531178
Mobile : 9233302099 / 9434007821

Dt.18.12.14

Certificate of Iron and Steel used for the fabrication of plant and machineries part of DRI unit of M/s Super Smelters Ltd (Unit-III), Ikra, Jamuria Industrial Area, Dist.Burdwan, West Bengal under Jamuria Municipality, West Bengal-713346.

The intervention of the undersigned was requested for by the Management of Super Smelters Ltd(Unit-III), Rajaramdanga, P.O.Ikra,Jamuria Industrial Area, Jamuria, Dist.Burdwan,relevant to the assessment of the weight of steel used for setting up the various facilities of an integrated steel unit at the above referred address.

The undersigned visited the said factory premised of Super Smelters Ltd, situated at the above referred address and having carried out a detailed inspection of said unit on dt.15.12.14 and dt.16.012.14 ,has determined that the following steel sections were used for the construction of various facilities of said unit so erected:

Particulars with tariff heading	Beam	MS Plate	Angle	Channel	Total(Steel)
	(MT)	(MT)	(MT)	(MT)	(MT)
Conveyor(84289090)	2.826	168.270	33.350		204.446
Conveyor system(84289090)		157.140			157.140
After Burning Chamber, Inner part(84195090)		147.450			147.450
ESP(84213920)		248.560		46.620	295.180
Screening system(84289090)	39.340	115.790	64.710	20.580	240.420
Agitator Tank(84219900)	20.704	83.640	22.230	27.560	154.134

Total Weight of steel materials used Total Steel (In Mt): 1198.770

It is to be noted that the quantities of the steel sections used have been based on the bill of materials of various drawings pertaining to the above mentioned facilities, facts and figures as given in the relevant project report and invoices related to the procurement of said sections, as shown to the undersigned during the inspection.

This Certificate is hereby issued 'without prejudice', to any of the parties interested or involved in said case.

For SUPER SMELTERS LTD.

Authorised Signatory

(CHARTERED ENGINEER)
Ajay Kumar Bazaz
Chartered Engineer
F-017974-0

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14. The appellant has also clearly brought in evidence to the effect that they have not availed any cenvat credit in respect of the goods used towards 'structural supports', though we find that the Tribunals and High Courts have been consistently holding that such 'structural supports' are essential for the functioning of the capital goods and accordingly, have been allowing the Cenvat Credit.

15. We also find that the issue of cenvat eligibility for the like goods in question when they are used in the fabrication of the capital goods within the factory premises has been a subject matter of litigation, particularly in view of the **Larger Bench's decision in the case of Vandana Global**. Subsequently, the LB decision itself was set aside by the Chattisgarh High Court. The other High Courts and Tribunals have been consistently allowing the Cenvat Credit. Some the decisions are discussed below :

16. The Madras High Court in *India Cements* vs. *CESTAT Chennai* [2015 (321) E.L.T. 209 (Mad.)] set aside the decision of the Tribunal which had denied Cenvat credit on MS Rod Sheets, M.S. Channel, M.S. Plates, Flats etc. used in the fabrication of Fly Ash Hooper, Fly Ash Bin, Fly Ash Handling System & Kiln Brick Laying Work to hold refractories.

17. The Tribunal in *Commissioner of Central Excise, Raipur* vs. *HI-Tech Power & Steel Ltd.* [2015 (315) E.L.T. 428 (Tri. - Del.)] has held that M.S. Angles, Channels, Beams, Joists, M.S. Plates, Steel Tubes and

H.R. Strips, etc. used for fabrication of capital goods, namely, Coal Ground Hopper, Iron Ore Ground Hopper, Coal Crusher House, Conveyor System, Stock House, After Burning Chamber, Kiln Coller Transformer House etc. are eligible inputs under Rule 2(k) *ibid*.

18. The Kolkata Bench, in the case of **Surya Alloy Industries Ltd Vs CCGST Durgapur vide Final Order No.76932/2025 dated 11.07.2025**, has held as under ;

> 8. We find that the issue as to whether angles, channels, joists, beams etc. used in the manufacture of the fabrication of machinery was under litigation for quite some time in view of the larger institution of the Vandana Global. Subsequently, the Chhattisgarh High Court has set aside the order of the Larger Bench in the case of Vandana Global. This Bench in the case of Steel Authority of India Ltd cited Supra has held that the items which are used in the manufacture of capital goods are eligible for CENVAT Credit. Also, find from the factual records we find that the appellant has submitted a very detailed certificate issued by the chartered engineer.
>
> 9. Considering the factual details and the cited case law of SAIL decided by this Bench, we hold that the demand is not sustainable on merits.

19. In view of the factual details discussed above, after applying the same with the cited case laws, we hold that the confirmed demand is not sustainable on merits. Hence, we set aside the same and allow the Appeal on merits.

20. We also find enough substance in the submission of the appellant towards their claim of time-bar. The cenvat credit taken is being accounted for by them in RG 23 A Part I and Part II and in the monthly Returns. Since the goods in question have been used within the factory premises, the appellant can be carrying Bonafide belief towards their eligibility for cenvat credit. All the case laws support the view of the appellant. Hence, we do not find that the Revenue has brought in any evidence towards willful suppression with an intent to evade by the appellant. Therefore, we hold that the confirmed demand for the extended period is legally not sustainable. We set aside the same on account of time bar.

21. Thus, the appeal filed by the appellant stands allowed on above terms.

23. The appellant would be eligible for consequential relief, if any, as per law.

(Order pronounced in the open court on 03.09.2025.)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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