

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Excise Appeal No. 77387 of 2018**

(Arising out of Order-in-Appeal No.111/RAN/2018 dated 19.03.2018 passed by
Commissioner of (Appeals), Central GST & Central Excise, Ranchi)

Commissioner of CGST & C.Ex, Ranchi, : **Appellant**
2nd & 3rd Floor, Grand Emareld, Ashok Nagar, Ranchi-
834002.

VERSUS

M/s. Shree Jagdamba Coke Industries Pvt. Ltd. : **Respondent**
Govindpur, Dhandbad

APPEARANCE:

Ms. Suman, Authorized Representative for the Appellant

None for the Respondent

CORAM:

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

FINAL ORDER NO. 77865/ 2025

DATE OF HEARING :02.12.2025

Order : [Per Shri Ashok Jindal]

The Revenue is in appeal against the impugned order wherein the Ld. Commissioner (Appeal) allowed Cenvat Credit to the Respondent relying on the decision of Sighal Enterprises Pvt. Ltd. vs CCE, Raipur reported in 2016 (341) ELT 372 (Tri-Delhi) on MS rods, channels and other steel items used by the Respondent as input for capital goods which were ultimately used in manufacturing of Coal in their factory premises, on the premise that as per the Larger Bench decision in the case of Vandana Global the Respondent is not entitled to avail Cenvat Credit.

2. Admittedly, in the decision of Larger Bench of this Tribunal in the case of Vandana Global has been set aside by the Hon'ble Chattisgarh High Court. In

view of that we do not find any merit in the appeal filed by the Revenue. Accordingly, the same is dismissed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)