(2015) 09 CESTAT CK 0022

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Excise Appeal No. 52471 Of 2014

M/s Binani Cement Ltd. — APPELLANT

Vs

CCE And ST Jaipur-I — RESPONDENT

Date of Decision : 21-09-2015

Acts Referred:
Cenvat Credit Rules, 2004 — Rule 2(k)

Citation : (2015) 09 CESTAT CK 0022

Hon'ble Judges : S.K. Mohanty, J

Bench : Single Bench

Advocate : Bipin Garg, G R Singh

Final Decision : Allowed

Judgement

1. This appeal is directed against the impugned order dated 31.01.2014 passed by the Commissioner, Central Excise and Customs, Jaipur, denying

cenvat credit on the disputed goods namely, Ceramic Blanket, G.I. Sheets, ESP Internal Insulator Boxes, Sheet Steam Jointing & Sheet Gasket, Metal

Below Protect Expansion Joints, Rope Asbestos, Rope Ceramic Fiber, Cable Tray, MS Grating, Brake Liner, Flat Round Bars for Anchors in Kiln,

End Shield etc.

2. Heard both sides and examined the case records.

3. The disputed goods i.e. Ceramic Blankets are no doubt confirming to the classification of refectory and refractory materials, which are specifically

covered in the definition of capital goods for the purpose of taking cenvat credit. With regard to G.I. Sheets and Insulator Boxes, the said goods are

parts, components, and accessories of Pollution Control Equipment falling under chapter 8421 of the Tariff Act. Further, I find that by nature and purpose of use of the other disputed goods in the factory premises, the same should be considered as input, since not falling under the exclusion

category indicated in Rule 2(k) of the Cenvat Credit Rules, 2004. Since the legislative intent behind the Cenvat Statute is to avoid the cascading effect,

I am of the view that the Cenvat credit in respect of all the disputed goods should be available to the appellant.

5. In view of above, I do not find any merits in the impugned order. Accordingly, after setting aside the same, I allow the appeal in favour of the

appellant.

(Dictated and pronounced in open court)