



सत्यमेव जयते

केंद्रीय कर आयुक्त (अपील)

O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,
केंद्रीय उत्पाद शुल्क भवन,
सातवीं मंजिल, पोलिटेक्निक के पास,
आम्बावाडी, अहमदाबाद-380015



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क फाइल संख्या : File No : V2(69)105/AHD-III/2016-17/Appeal

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-065-17-18 / 4799

दिनांक Date : 27.07.2017 जारी करने की तारीख Date of Issue: 11/08/17 4823

श्री उमाशंकर आयुक्त (अपील) द्वारा पारित

Passed by Shri Uma Shanker Commissioner (Appeals) Ahmedabad

C. file

ग _____ आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी
मूल आदेश सं _____ दिनांक : _____ से सृजित

Arising out of Order-in-Original: 28/D/GNR/VHB/2016-17, Date: 27.12.2016 Issued by:
Assistant Commissioner, Central Excise, Din:Gandhinagar, G'nagar-III.

ध अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

M/s. Akash Ceramics Private Limited

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतर्गत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अवर सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

- (ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।
- (C) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

ध अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35- णबी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मैन्टल हास्पिटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016.

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इ.ए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणों की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपये 5 लाख या उससे कम है वहाँ रुपये 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपये 5 लाख या 50 लाख तक हो तो रुपये 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपये 50 लाख या उससे ज्यादा है वहाँ रुपये 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any

nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढ़ी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellate Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्टेट) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 34F के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 24) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1984 की धारा 43 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत " माँग किए गए शुल्क " में निम्न शामिल है

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्ज़ी एवं अपील को लागू नहीं होंगे।

For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(6)(i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

(6)(i) In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

ORDER-IN-APPEAL

M/s. Akash Ceramics Pvt. Ltd., Village Rajpara, Taluka Mansa, Distt. Gandhinagar-382845 (in short 'appellant') has filed an appeal against Order – in - Original No. 28/D/GNR/VHB/2016-17 dated 28.12.2016, in short 'impugned order' passed by the Assistant Commissioner, Central Excise, Division Gandhinagar, Ahmedabad-III (in short 'adjudication authority').

2. Briefly stated that during the course of audit of records of the appellant for the period December-2011 to February-2014, it was observed that the appellant had wrongly availed Cenvat credit of capital goods worth Rs.1,51,084/- (Basic duty Rs.1,46,683/-+Edu.Cess Rs.2,934/-+Higher Edu. Cess Rs.1,467/-) on Cement, Steel etc. falling under Ch.72 of the Central Excise Tariff Act, 1985(inshort 'CETA, 1985') which resulted into issue of show cause notice dated 25.01.2016 invoking extended period u/s 11A(5) of the Central Excise Act, 1944(in short CEA, 1944) on the ground that Steel, Cement etc. Falling under Chapter 72 of the CETA, 1985 used for construction of building, structure, foundation etc. embedded to earth is not covered under the definition of capital goods under Rule 2(a) or Rule 2(k) of the Cenvat Credit Rules, 2004(in short CCR, 2004) mainly emphasising decision given by the Hon'ble CESTAT, New Delhi in case of Vandana Global Ltd. Vs. CCE, Raipur[2010(253)ELT-440(Tri.LB)]. Further, it is also alleged that the appellant availed Cenvat credit on repair and maintenance of machinery which is inadmissible vide CBEC instruction issued from F.No.267/11/2010-CX-8 dated 08.07.2010. This SCN was adjudicated by the adjudicating authority vide impugned order under which Cenvat credit of Rs.1,51,084/- was disallowed and ordered for recovery under Rule 14 of the CCR, 2004 read with Section 11A(5) of the CEA, 1944; vacated the protest lodged by the appellant and appropriated the amount paid Rs.1,51,084/- on 14.05.2014 against the said confirmed demand; ordered to recover interest at appropriate rate under Rule 14ibid read with Section 11AAibid and appropriated Rs.42,464/- paid on 14.05.2014 as interest against said confirmed demand.

3. Aggrieved with the impugned order, the appellant filed the present appeal wherein, *interalia*, submitted that:

- (a) the adjudicating authority has erred in disallowing the Cenvat credit on the ground that the items viz. SS Sheets, MS Beam, Coils, Flates, Bars Channels, Cement, Steel etc. are neither capital goods nor inputs.
- (b) 'capital goods' covers the goods specifically covering particular heading mentioned in the definition but also covers spares, accessories and components falling under any chapter heading.
- (c) the terms 'components', 'spares' and 'accessories' have not been defined in the CCR,2004
- (d) the items viz. SS Sheets, MS Beam, Coils, Flates, Bars, Channels, Cement, Steel was used in the machinery viz. HAG, Spray drier etc. which are capital goods installed in the factory.



- (e) the Board's Circular No.276/110/96-TRU dated 02.12.96 though issued with regard to old Modvat Rule, 57Q, it is relevant for the current Cenvat credit Rules also. In this circular the Board has clarified that:

"Accordingly, it is clarified that all parts, components, accessories, which are to be used with capital goods of clause (a) to (c) of Explanation (1) of rule 57Q and classifiable under any Chapter heading are eligible for availment of Modvat credit."

- (f) they rely on following case laws wherein it has been made clear that credit on components, spares and accessories would be available without reference to classification.

- Jawahar Mills Ltd. Vs. CCE, Coimbatore-1999(108)ELT-47(Tri.)
- CCE, Guntur Vs. Jocil Ltd-2006(195)ELT-318(Tri.Bang.)
- UP State Sugar Corpn Vs. CCE, Allahabad-2001(135)ELT-952(Tri.Delhi)
- Parabolic Drugs Ltd.-2016(342)ELT-140(Tri.Delhi)

In support of this, they had also produced Chartered Engineer's certificate certifying that said goods viz. MS Beam, SS Plates/Coil, MS Channel, MS Square bars, SS Sheet/coil have been utilised in fabrication of Plant and machinery i.e. HAG, Spray drier and same have been inspected and supervised by him and this certificate has evidential value.

- (g) the materials in question were used for fabrication/repair of the capital goods installed in the factory. Therefore, such materials qualify for credit as 'capital goods' and fall within rule 2(a)(A)(iii) of CCR, 2004 and rely upon case law viz. Rajasthan Spg. & Wvg. Mills Ltd-2010(255)ELT-481(SC).

- (h) it is not a case of the department that the subject materials were not used in the factory for manufacture of final products but falling under Chapter 72 and hence cannot be any spare parts of capital goods of chapter 84 or 85. The adjudicating authority has passed the order without considering the substantial question of law that the subject materials were used in fabrication /repair of the capital goods and failed to follow the precedent set by the Apex court. The findings of the adjudicating authority is solely based on presumption and assumption and has not given any comments on the facts given and various decisions relied upon by them.

- (i) the adjudicating authority has frequently emphasised on the decision of M/s. Vandana Global Ltd-2010(253)ELT-140(Tri.LB) but this decision is not applicable in this case as the components and parts received by them were used in the capital goods viz. HAG and Spray drier and not used in foundation of supporting structures.

- (j) as regards invocation of extended period u/s 11A of the CEA, 1944, it is to submit that neither CER nor CCR provide for intimation of availing Cenvat credit on capital goods. The prescribed format for filing ER-1/ER-3 also does not contain any such provisions and hence demand is hit by limitation of time u/s 11Aibid and rely upon case laws viz:

- Pahwa Chemicals Pvt.Ltd-2005(189)ELT-257(SC).
- Escorts Ltd-2009(235)ELT-55(P&H).

[Signature]

In view of the above, since there is no suppression of facts or mala fide intention to avail incorrect credit, the provisions of Section 11AC is not attracted.

- (k) In para 22 of the impugned order, the adjudicating authority has admitted that-
"I find that there are various conflicting on the issue of admissibility of Cenvat credit on goods viz. Cement, Angles, Channels, CTD/MTD bars, hence, there is an area of confusion whether Cenvat credit against these items will be available to the assessee or otherwise."

This observation itself is evidence that the adjudicating authority was not sure that the credit is admissible or otherwise even then he confirmed the demand on presumption ignoring the evidences of use of said items as components and spares and parts of machinery.

4. Personal hearing in the matter was held on 20.07.2017. Shri M.H. Rawal, Consultant, appeared on behalf of the appellant and re-iterated the grounds of appeal and filed additional written submission alongwith copy of Order No. A/11240/2017 dated 18.04.2017 passed in case of M/s. Hemeta Rolling Pvt. Ltd vs. CCE & ST, Ahmedabad passed by the Hon'ble CESTAT, Ahmedabad. In the additional written submission, the appellant reiterated grounds of appeal already stated in Para 3 supra.

5. I have carefully gone through the appeal memorandum, case records and submissions made at the time of personal hearing and other evidences available on records. I find that main issue to be decided is whether the impugned order disallowing Cenvat credit availed on SS Sheet, MS Beam, Coils, HR Plates, MS Bar/Channels, Cement etc. which are falling under Chapter 72 of the CETA, 1985 is just, legal and proper or otherwise. Accordingly, I proceed to decide the case on merits.

6. I find that the Cenvat credit availed on MS Beam, SS Plates/Coil, MS Channel, MS Square bars, SS Sheet/coil etc. has been denied in the impugned order citing Board's Instruction issued from F.No.267/11/2010-CX dated 08/07/2010 which is based on the order of Hon'ble CESTAT, New Delhi in the case of M/s. Vandana Global Ltd. Vs CCE, Raipur reported in 2010.(253) E.L.T. 440 (Tri. -LB). The adjudicating authority has held that the impugned goods fall under Chapter 72 and are neither spares nor components of capital goods used in the manufacture of any capital goods. Therefore, these goods do not fall under the category of capital goods. These goods are used as inputs in repair and maintenance of capital goods that are categorically excluded under the said instruction issued by the Board from F.No.267/11/2010-CX dated 08/07/2010.

6.1 The relevant portion of Instruction F.No.267/11/2010-CX dated 08/07/2010 is reproduced as follows:

"3. It thus follows from the above judgments that credit on capital goods is available only on items, which are excisable goods covered under the definition of 'capital goods' under CENVAT Credit Rules, 2004 and used in the factory of the manufacturer. As regards 'inputs', they have to be covered under the definition of 'input' under the CENVAT Credit Rules, 2004 and used in or integrally connected with the process of actual

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manufacture of the final product for admissibility of cenvat credit. The credit on inputs used in the manufacture of capital goods, which are further used in the factory of the manufacturer is also available, except for items like cement, angles, channels, CTD or TMT bars and other items used for construction of factory shed, building or laying of foundation or making of structures for support of capital goods. Further, credit shall also not be admissible on inputs used for repair and maintenance of capital goods."

Examining the impugned goods such as MS Beam, SS Plates/Coil, MS Channel, MS Square bars, SS Sheet/coil etc. in the light of the above clarification it is seen these items are not machineries or components, spares or accessories of machinery and hence they do not qualify as 'capital goods' as defined in Rule 2(a) of Cenvat Credit Rules, 2004. These goods are in the category of 'inputs' used in the maintenance and repairs of machinery. As per the above clarification, such goods clearly fall under the exception clause and hence Cenvat credit is not available on these items under the category of inputs. Thus, the adjudicating authority has correctly disallowed the said Cenvat credit and I uphold the recovery of same along with interest. The grounds adduced by the appellant fail to substantiate their eligibility to avail the impugned credit. Considering the invoking of extended period, I find that the appellant had availed the impugned credit under the category of capital goods, whereas they were utilizing the same as inputs for repair and maintenance of the machinery. Thus, the intent to avail improper credit is existent in this case and the same came to light only during the audit of records by the officers. Therefore, the invoking of extended period is sustainable and on similar ground, penalty imposed in the impugned order is also sustainable. Therefore, the impugned order is upheld and the appeal filed by the appellant is rejected.

7. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed of in above terms.

उमा शंकर

(उमा शंकर)

केन्द्रीय कर आयुक्त (अपील्स)

Dt. 27/07/2017

Attested:

(Signature)
(B.A. Patel)
Superintendent(Appeals)
Central Tax, Ahmedabad.

BY SPEED POST TO:

M/s. Akash Ceramics Pvt. Ltd.,
Village Rajpara, Taluka Mansa,
Distt. Gandhinagar-382845.

Copy to:

- (1) The Chief Commissioner, Central Tax, Ahmedabad Zone.
- (2) The Commissioner, Central Tax, Gandhinagar.
- (3) The Assistant Commissioner, Central Tax Division, Mehsana.
- (4) The Asstt. Commissioner(System), Central Tax HQ, Ahmedabad.
(for uploading the OIA on website)
- (5) Guard file
- (6) P.A. file.

