



सत्यमेव जयते

## केंद्रीय कर आयुक्त (अपील)

O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,

केंद्रीय कर भवन,

7<sup>th</sup> Floor, GST Building,

Near Polytechnic,

सातवीं मंजिल, पोलिटेकनिक के पास,

Ambavadi, Ahmedabad-380015

आम्बावाडी, अहमदाबाद-380015

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रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(32)/111/Ahd-I/2017-18 / 2508-12  
Stay Appl.No. NA/2017-18

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-452-2017-18  
दिनांक Date : 26-03-2018 जारी करने की तारीख Date of Issue 17/04/18

श्री उमा शंकर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Uma Shanker, Commissioner (Appeals)

ग Arising out of Order-in-Original No. MP/13/AC/2016-17 दिनांक: 4/10/2016 issued by Assistant Commissioner, Central Tax, Ahmedabad-South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent  
**Bodal Chemicals Ltd**  
**Ahmedabad**

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 अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को 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, 4<sup>th</sup> 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 :

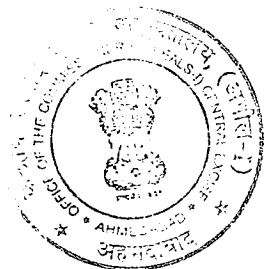
(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

(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.

(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।

... 2 ...



(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.

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-बी/35-इ के अंतर्गत:-

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

(क) 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, मेघाणी नगर, अहमदाबाद-380016

(a) 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.



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 पढी 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 Appellant 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 अनुसूचि-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 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 उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

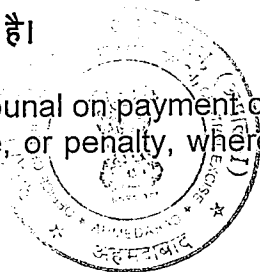
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

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.

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।

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**

This appeal was filed by M/s. Bodal Chemicals Limited, Unit-IV, Plot No. 252, 253 & 254, Phase-II, GIDC, Vatva, Ahmedabad (hereinafter referred to as appellant), against Order-in-Original No. MP/13/AC/2016-17 dated 04.10.2016 (hereinafter referred to as 'impugned order') passed by the Assistant Commissioner, Central Excise, Division-III, Ahmedabad-I (hereinafter referred to as 'adjudicating authority').

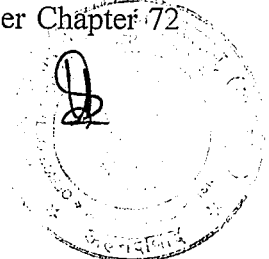
2. The appellant is engaged in manufacturing of excisable goods falling under Chapter 32 of the Central Excise Tariff Act 1985. The appellant is registered with the Central Excise department having Central Excise Registration No. AAACD5352MXM004 for the manufacturing of the same.

3. The facts of the case, in brief, are that the appellant had availed the Cenvat Credit of Rs. 28,573/- on goods viz. H.R. Coil, Bars, H.R. Sheets, S.S. Sheet, MS Angles, Channels and plates etc. by treating them as capital goods during the period of 01.04.2012 to 31.03.2015. The said goods on which Cenvat Credit was availed fall under Chapters 72, 73 of the Central Excise Tariff Act, 1985. The adjudicating authority found that the said goods are not specified as capital goods as per Rule 2(a) of the Cenvat Credit Rules, 2004 and therefore, these goods are not eligible for availment of Cenvat Credit. Hence, this has resulted in irregular availment of Cenvat Credit of Rs. 28,573/- (including education cess and Higher Secondary Education Cess) and required to be reversed/ recovered from the appellant. A show cause notice was issued to the appellant alleging that they had wrongly availed and utilised the CENVAT credit, as detailed above. The notice was adjudicated vide the impugned order, wherein the adjudicating authority confirmed the demand and ordered to recover the wrongly availed Cenvat Credit amounting to Rs. 28,573/-; ordered payment of interest on the CENVAT credit wrongly availed and further imposed penalty of Rs. 28,573/- on the appellant.

4. The adjudicating authority in his impugned OIO has held that:

a) The goods in question do not fall neither under the definition of input as per Rule 2(k) of Cenvat Credit Rules, 2004 nor as per the definition of Capital goods as per Rule 2 (a) of Cenvat Credit Rules, 2004. Therefore, the said goods are not eligible for availing Cenvat Credit.

b) The goods in question on which Cenvat Credit has been availed and utilized are falling under Chapter 72 and 73 of the Central Excise Tariff Act, 1985. Chapter 72 and 73 are not specified in the definition of Capital Goods, Input or Input Service for taking Cenvat Credit in the Cenvat Credit Rules, 2004 and therefore, I find that the said goods are neither covered under Capital Goods nor Input. Also, the goods falling under Chapter 72 and Chapter 73 are not an input for the appellant.



- c) The goods falling under Chapter 72 of the Central Excise Tariff Act, 1985 is not covered under the definition of Capital goods as per Rule 2(a) of the Cenvat Credit Rules, 2004.
- d) The said goods have no relation with the manufacturing activity, as the said material is not used in or in relation to manufacture of final product.
- e) The appellant has stated that they had taken Cenvat Credit on the said goods used for maintenance and repairs of capital goods. This shows that the inputs under reference in the SCN were used for repairs of capital goods, that being so, the Cenvat Credit on the said goods is not admissible as these are not falling under the definition of Cenvat Credit Rules, 2004.
- f) They contravened the provisions of Rule 2(a) and 2(k) read with Rule 3 of the Cenvat Credit Rules, 2004.

5. Being aggrieved with the impugned order, the appellant has filed the present appeal on 07.11.2017 followed with written submission on the grounds which are interalia mentioned that –

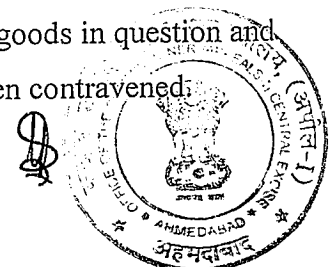
(a) Issue of eligibility of Cenvat credit on MS Channel, MS Plates, MS Angle etc. used for repair and maintenance of the capital goods installed in the factory has already been decided by the CESTAT Ahmedabad (order No. A/12081/2017 dated 28.08.2017) in their previous case having the identical issue and the Hon'ble Tribunal has held that the Cenvat credit on the MS Channel, MS Plates, MS Angle etc. used within the factory for repair and maintenance of capital goods is eligible for Cenvat credit as per definition of 'input' as prescribed under Rule 2(k) of CCR, 2004. within the factory for repair and maintenance of capital goods is eligible for Cenvat credit as per definition of "input" as prescribe under Rule 2 (k) of CCR, 2004.

(b) Credit on the disputed goods was taken under the category of inputs and not capital goods and therefore there was no reason for the adjudicating authority to have considered the definition of capital goods as per CCR, 2004.

(c) Provisions of Rule 2(k) of CCR, 2004 were amended vide notification no. 3/2011-CE(NT), dated 01.03.2011 and the period of dispute involved in the present proceedings are from October 2012 to October 2014, therefore the amended definition of input as prescribed in 2(k) of CCR, 2004 would be applicable.

(d) Input has been defined to mean as all goods used in the factory by the manufacturer of the final product. The said disputed goods have been used in the factory of the appellant and are eligible for Cenvat credit.

(f) The appellant had maintained the true and complete records of the goods in question and it cannot be said that the provisions of Rule 9(6) of CCR, 2004 has been contravened.



(g) Except 4 entries all other entries are beyond the normal period of limitation. The adjudicating authority has not given any findings with regards to invocation of extended period of limitation for recovery of the disallowed Cenvat credit.

(h) Interest and penalty are not recoverable/imposable in this case.

6. Personal hearing was conducted on 22/01/2018, Shri N K Tiwari, Consultant, appeared on behalf of the appellants and reiterated the contents of appeal memorandum. Further, he submitted a copy of the Tribunal order No. A/12081/2017 dated 28.08.2017 and stated that the Tribunal order is in identical matter and in their own case.

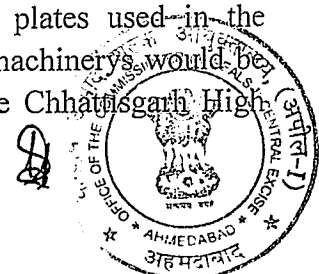
7. I have carefully gone through the facts of the case on records, grounds of appeal in the Appeal Memorandum and additional submission made by the appellant at the time of personal hearing. I find that issue to be decided is whether the appellant is eligible to avail the Cenvat Credit on the goods viz. H.R. Coil, Bars, H.R. Sheets, S.S. Sheet, MS Angles, Channels and plates etc which were used in the repair and maintenance of capital goods.

8. The appellant have relied on the CESTAT Ahmedabad decision in their own case of Bodal Chemical Ltd vs C.C.E.-Ahmedabad-I (order No. A/12081/2017 dated 28.08.2017). The relevant extract of the judgement in the case law cited above is reproduced below:

“3. Briefly stated the facts of the case are that the appellant had availed CENVAT credit of duty paid on MS Channels, MS Plate, MS Angle etc. used the same for repair and maintenance of the capital goods installed in the factory. Alleging that these items are not eligible to credit, Show Cause Notice was issued to them for recovery of Rs. 6,744/- for the period December 2009 to October 2010. On adjudication, the demand was confirmed and equal amount of penalty was imposed on the appellant. On appeal, the Ld. Commissioner (Appeals) upheld the order of the Adjudicating Authority and rejected their appeal. Hence, the present appeal.

4. I find that the dispute centres around the eligibility of CENVAT credit on the disputed items used within the factory for repair and maintenance of the capital goods as per the definition of input as prescribed under Rule 2(k) of CCR, 2004. This issue has been considered in the judgements of the cases of Kisan Sahkari Chini Mills Ltd. Vs. Commissioner of Central Excise, Lucknow 2013 (292) ELT 394 (Tri.-Del.), Commissioner of Central Excise, Customs & Service tax, Visakhapatnam-I vs. Jindal Stainless Ltd. 2016 (343) ELT 527 (Tri.-Bang.) and Sarjoo Sahkari Chini Mills Ltd. Vs. Commissioner of Central Excise, Lucknow 2009 (248) ELT 559 (Tri.-Del.). This Tribunal in Kissan Sahkari Chini Mills Ltds case (supra) after analysing the principle of law observed as follows:

“5. I have considered submissions from both the sides and perused the records. I find that the issue as to whether the goods used for repair and maintenance of plant and machinery are eligible for cenvat credit, stands decided in favour of the Appellant by Hon'ble Rajasthan High Court in the case of Hindustan Zinc Ltd. (supra) wherein Hon'ble High Court has held that MS/SS plates used in the workshop meant for repair and maintenance of the plant and machinerys would be liable for cenvat credit and also by the judgments of Hon'ble Chhattisgarh High



Court in the case of Ambuja Cements Eastern Ltd. v. Commissioner of Central Excise (supra) and Hon'ble Karnataka High Court in the case of Commissioner of Central Excise v. Alfred Herbert (India) Ltd. (supra) wherein Hon'ble High Court have held that the inputs used for repair and maintenance of plant and machinery would be eligible for cenvat credit. The learned departmental representative has cited a contrary judgment of Hon'ble High Court of Andhra Pradesh, in the case of Sree Rayalaseema Hi-Strength Hypo Ltd. v. Commissioner of Customs & Central Excise, Tirupati reported in 2012 (278) E.L.T. 167. **Since three High Courts as mentioned above, have held that the inputs used for repair and maintenance of plant and machinery are eligible for cenvat credit, I am of the view that it is these judgments which have to be followed.**

5.2 The Apex Court in the case of J.K. Cotton SPG & WVG Mills Co. Ltd. v. Sales Tax Office reported in 1997 (91) E.L.T. 534 (S.C.), interpreting the scope of the expression - in the manufacture of goods in Section 8(3)(C) of the Central Sales Tax Act, 1956 has in para 9 of the judgment held that this expression would cover the goods used in any process/activity which is so integrally connected to the ultimate manufacture of goods without that process or activity, even if theoretically possible. is commercially inexpedient. The scope of the expression used in the definition of input in Rule 2(k) of the Cenvat Credit Rules, 2004 - used in or in relation to manufacture of final products, whether directly or indirectly and whether contained the final products or not is much wider than the scope of the expression used in manufacture of and therefore the expression- used in or in relation to manufacture of final product, whether directly or indirectly in the definition of input in Rule 2(2) would cover all the goods whose use is commercially expedient in manufacture of final products.

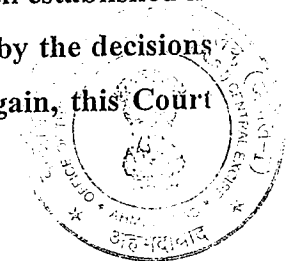
5.3 **Repair and maintenance of plant and machinery is an activity without which smooth manufacturing is not possible.** Commercially, manufacturing activity is not possible with malfunctioning machines, and leaking tanks, pipes and tubes. Therefore **the activity of repair and maintenance of plant and machinery is an activity which has direct nexus with manufacture of final products and the goods used in this activity would be eligible for Cenvat credit.** For eligibility of an input for Cenvat credit what is relevant is whether the activity in which that input is used has nexus with the manufacture of final product and the nexus has to be determined on the basis of criteria as to whether that activity is commercially essential for manufacture of the final products.”

6. In the result, the impugned order is set-aside and the appeal is allowed with consequential relief, if any, as per law.” **[Emphasis supplied]**

9. Further, the High Court of Gujarat in special civil application no. 1784 of 2016 in the case of 'Messrs Lubi Industries LLP (formerly known as Lubi Submersibles Ltd.) & 1....Petitioner(s) Versus Union of India & 1....Respondent(s)' has held that-

“6. In our opinion, the Assistant Commissioner committed a serious error in ignoring the binding judgment of superior Court that too in case of the same assessee. **The principle of precedence and judicial comity are well established in our legal system, which would bind an authority or the Court by the decisions of the coordinate Benches or of superior Courts. Time and again, this Court**

*[Handwritten signature]*



has held that the departmental authorities would be bound by the judicial pronouncements of the statutory Tribunals. Even if the decision of the Tribunal in the present case was not carried further in appeal on account of low tax effect, it was not open for the adjudicating authority to ignore the ratio of such decision. It only means that the Department does not consciously agree to the view point expressed by the Tribunal and in a given case, may even carry the matter further. However, as long as a judgment of the Tribunal stands, it would bind every Bench of the Tribunal of equal strength and the departmental authorities taking up such an issue. An order that the adjudicating authority may pass is made appealable, even at the hands of the Department, if the order happens to aggrieve the Department. This is clearly provided under Section 35 read with Section 35E of the Central Excise Act.

Therefore, even after the adjudicating authority passes an order in favour of the assessee on the basis of the judgment of the Tribunal, it is always open to the Department to file appeal against such judgment of the adjudicating authority.”

[Emphasis supplied]

10. I find that there is no dispute over the matter of use of the said goods as repair and maintenance of plant and machinery. And the CESTAT in the para 5.3 of the above mentioned order, has held that the activity of repair and maintenance of plant and machinery is an activity which has direct nexus with manufacture of final products and the goods used in this activity would be eligible for Cenvat credit.

11. Thus, following the above order of the CESTAT Ahmedabad (order No. A/12081/2017 dated 28.08.2017), I hold that the appellant is eligible to avail CENVAT credit, in respect of goods used in the repair and maintenance of capital goods.

12. In view of the above, the appeal filed by the appellant is allowed and the impugned order is set aside.

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

*उमा शंकर*

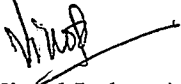
(उमा शंकर)

आयुक्त (अपील्स)





Attested



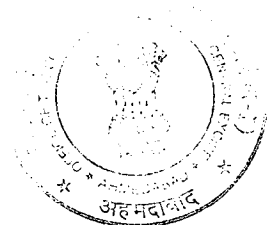
(Vinod Lukose)  
Superintendent (Appeals)  
Central Tax, Ahmedabad

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M/s. Bodal Chemicals Limited,  
Unit-IV, Plot No. 252, 253 & 254,  
Phase-II, GIDC, Vatva, Ahmedabad.

**Copy to:**

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- (2) The Commissioner, Central Tax, Ahmedabad South.
- (3) The Assistant Commissioner, Central Tax Division-III, Ahmedabad South.
- (4) The Asstt. Commissioner(System), Central Tax HQ, Ahmedabad.  
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