

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**TAXC No. 5 of 2018**

.The Principal Commissioner, CGST And Central Excise, GST Bhavan,
Dhamtari Road, Tikrapara, Raipur, Chhattisgarh.

---- Appellant

Versus

.M/s Devi Iron & Power Pvt. Ltd. Sponge Iron Division), Village – Tanda, Block
Dharsiva, Raipur (CG).

---- Respondent

For Appellant

Shri Maneesh Sharma, Advocate.

For Respondent

None.

Hon'ble Shri Justice Prashant Kumar Mishra**Hon'ble Shri Justice Ram Prasanna Sharma****Order On Board****by Hon'ble Prashant Kumar Mishra J.****11/05/2018**

- .1. Challenge in this appeal is to the said part of the Tribunal's order whereby the respondent has been allowed a CENVAT Credit by treating items e.g. Angles, Channels, Beams, Joists, Flats, Plates etc. as input on the strength of decision rendered by the Tribunal in the matters of **M/s Singhal Enterprises Pvt. Ltd. Vs. CCE, Raipur- 2016-TIOL-2451-CESTAT-DEL, M/s Lafarge India Pvt. Ltd. Vs. CCE, Raipur- 2016-TIOL-2875-CESTAT-DEL. & CCE, Guntur Vs. Andhra Cements Ltd.-2009 (247) ELT 651 (Tri.-Bang.)**.
- .2. Admittedly, the subject items are commonly known as structural steel items, which have been held to be capital goods or input by Division Bench

of this Court in bunch of tax appeals. The lead case being (TAXC No. 59 of 2011) **M/s Vandana Global Limited Siltara Industrial Growth Centre Vs. Commissioner, Central Excise and Customs, Central Excise Building** decided on 13.09.2017.

- .3. The decision was rendered by the Division Bench of this Court placing reliance upon the decision rendered by the Gujrat High court in the matter of **Mundra Ports & Special Economic Zone Ltd. Vs. CCE & Cus.; 2015 (39) S.T.R. 726 (Guj.)** and the one decided by the Madras High Court in matter of **M/s Thiruarooran Sugars Vs Customs, Excise and Service Tax Appellate Tribunal (CMA 3814/2014 and connections)** holding that either before 7.7.2009 or in view of the clarificatory amendment made on 7.7.2009 in the CENVAT Credit Rules, 2004, the Structural Steel Items would be inputs and as such liable to avail CENVAT Credit.
- .4. Having heard learned counsel for the Revenue, it appears to us that the matter in issue in this tax appeal is squarely covered by the decision rendered by the Coordinate Bench in the matter of **Vandana Global** (supra), therefore, the present appeal deserves to be and is hereby dismissed in the same terms.
- .5. Copy of the order passed in **Vandana Global** (supra) be placed on the record of this appeal.

Sd/

(Prashant Kumar Mishra)
Judge

Sd/

(Ram Prasanna Sharma)
Judge

