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HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 12 of 2018

The Principal Commissioner CE And CT, Raipur, Central Excise Building, Dhamtari Road, Tikrapara Raipur, Chhattisgarh, District Raipur, Chhattisgarh

---- Appellant

Versus

M/s. Prakash Industries Limited Champa, District Janjgir-Champa, Chhattisgarh

---- Respondent

For the Appellant	:-	Mr. Maneesh Sharma, Advocate
For the 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.

08/03/2018

Heard.

1. Mr. Manish Sharma, learned counsel for the Revenue, would submit that the Tribunal has wrongly allowed CENVAT Credit to respondent by treating '**cement**' as '**input**', therefore, the appeal deserves to be admitted for hearing.

2. Admittedly, 'cement' has been treated to be 'input' or 'capital goods' entitled to avail CENVAT Credit in the judgment rendered by a Coordinate Bench of this Court in (TAXC No. 59 of 2011) **M/s. Vandana Global Limited Siltara Industrial Growth Centre Vs. Commissioner, Central Excise and Customs, Central Excise Building** and other

connected matters decided on 13.09.2017. In the said matter, this Court has relied on the ratio rendered by the Gujrat High Court in the matter of **Mundra Ports & Special Economic Zone; 2015(39) S.T.R. 726 (Guj.)** Ltd and one decided by the Madras High Court in the matter of **M/s. Thiruarooran Sugars Vs. Customs, Excise and Service Tax Appellate Tribunal (CMA 3814/2014 and connections),** wherein it has been held that either before 7.7.2009 or in view of the clarificatory amendment made on the said date in the CENVAT Credit Rules, 2004, the Structural Steel Items, including 'cement', would be 'inputs' liable to avail CENVAT Credit.

3. In the present matter also, the respondent assessee has been held entitled to avail CENVAT Credit on 'cement' treating the same as 'input'.

4. In our considered view, the matter in issue is squarely covered by the judgment rendered by this Court in the matter of **Vandana Global** (supra), therefore, the appeal is also dismissed in the same terms.

5. Copy of the order passed in **Vandana Global** (supra) be retained in the record of this appeal.

Sd/-

Judge
Prashant Kumar Mishra

Sd/-

Judge
Ram Prasanna Sharma

Santosh