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HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 18 of 2018

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

---- Petitioner

Versus

- M/s Aggrawal Sponge Pvt. Ltd. Plot No. 91-92 Siltara, Industrial Area, Phase-II, Raipur, Chhattisgarh.

---- 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.

06/04/2018

1. Challenge in this appeal is to the said part of the Tribunal's order whereby the respondent has been allowed a CENVAT Credit of Rs. 25,20,652/- by treating items e.g. M.S. Angles, Channels, Joints and Oxygen 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/-	Sd/-
Judge Prashant Kumar Mishra	Judge Ram Prasanna Sharma

Akhilesh