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HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 41 of 2018

The Principal Commissioner C. C. E. Raipur Central Excise Building, Dhamtari Road, Tikrapara, Raipur Chhattisgarh **---- Appellant**

Versus

M/s Raipur Power And Steel Ltd. Plot No. 75-76, Industrial Growth Centre, Borai, Rasmada, Durg **---- Respondent**

For Appellant : Mr. Maneesh Sharma, Advocate

DB : Hon'ble Shri Justice Manindra Mohan Shrivastava

Hon'ble Smt. Justice Rajani Dubey

Order On Board

09/07/2018

Heard.

The issue as to whether the Cement and Steel Structural items like TMT bars, angles channels, joists, sheets and other steel products and cement commonly known as structural steel items would fall within the meaning of capital goods or inputs have been considered by the Coordinate Bench of this Court in batch of appeals TAXC No.59 of 2011 (M/s. Vandana Global Limited Siltara Industrial Growth Centre Vs. Commissioner, Central Excise and Customs) and batch of appeals and it has been held that before 07.07.2009 or in view of the clarificatory amendment made on 07.07.2009 in the CENVAT Credit Rules, 2004, the Structural Steel items would be inputs and as such liable to avail CENVAT Credit. As the issue of law has been settled by this Court, the appeal is liable to be dismissed and is accordingly dismissed.

Sd/-

(Manindra Mohan Shrivastava)
Judge

Sd/-

(Rajani Dubey)
Judge

Rekha