

HIGH COURT OF CHHATTISGARH, BILASPUR**TAXC No. 172 of 2017**

1. The Principal Commissioner C.C.E. Raipur Central Excise Building, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh, Chhattisgarh

---- Appellant**Versus**

1. M/s Steel Authority Of India Ltd. Bhilai Steel Plant, Room No.116, Ispat Bhawan, Bhilai, District Durg, Chhattisgarh.

---- Respondent

For Appellant	Shri Maneesh Sharma, Advocate.
For Respondent	Shri Sandeep Dubey, Advocate.

Hon'ble Shri Justice Prashant Kumar Mishra**Hon'ble Shri Justice Ram Prasanna Sharma****Order On Board****By****Hon'ble Shri Prashant Kumar Mishra J.****27/02/2018**

1. Challenge in this appeal preferred by the Revenue is to the order dated 03.04.2017 whereby the Customs, Excise and Service Tax Appellate Tribunal (henceforth, 'the Tribunal') has allowed the appeal preferred by the respondents holding that Railway Track Materials, Lighting Equipments, Fittings and Fixtures, Refractory Cement Blocks, Plates, Welding Electrodes under Chapter 8311 and Steel Items-Beams falling under Chapter 72 and miscellaneous other items are capital goods on which the assessee is entitled to avail CENVAT Credit.

2. It is not disputed before us that in **Ambuja Cements Eastern Ltd. v Commissioner of C.Ex., Raipur** reported in 2010 (256) ELT 690 (Chhattisgarh), the coordinate Bench of this Court has held that CENVAT Credit is admissible in respect of the above stated items as they fall within 'inputs'. It is also not disputed that Judgment of this Court in the matter of **Ambuja Cements Eastern Ltd.** (supra) has been assailed before the Supreme court in SLP Civil No. 021539-021540/2011 and SLP(C)...CC No.012234-012235/2011 which is still pending before the Supreme court and further that on the basis of order passed in **Ambuja Cements Eastern Ltd.** (supra), a bunch of tax appeals have been dismissed on the same reasoning vide order dated 13.09.2017 in Tax Case No.59 of 2011 (**M/s Vandana Global Limited v Commissioner, Central Excise and Customs**) and other connected matters.
3. Shri Maneesh Sharma, learned counsel would submit that in **M/s Vandana Global Ltd.** (supra) or **Ambuja Cements Eastern Ltd.** (supra), the issue as to whether Welding Electrode is also an input has not been considered in **M/s Vandana Global Ltd.** (supra), therefore, the issue is open for consideration before this Court.
4. Shri Sandeep Dubey, learned counsel for the respondent would submit that in **Ambuja Cements Eastern Ltd.** (supra), the capital goods in form of Welding Electrode was considered to be input because manufacture of equipments and erection of

plant/factory and supporting structures is not possible without use of Welding Electrodes.

5. After hearing learned counsel for the parties, we are not able to persuade ourselves to take any different view of the matter than the one which has been taken by this Court in the matter of **Ambuja Cements Eastern Ltd.** (supra) where Welding Electrode has already been considered to be input for allowing CENVAT Credit.
6. In the result, this appeal deserves to be and is hereby dismissed on the same reasoning on which **Ambuja Cements Eastern Ltd.** (supra) has been decided by this Court.

In re. acceptability of web copy of orders/judgments :

7. **Before parting** we must address an important issue raised by Shri Maneesh Sharma, learned standing counsel for the Revenue, concerning the acceptability of the '**web copy**' of the orders/judgments obtained from the official website of the High Court of Chhattisgarh i.e. '**highcourt.cg.gov.in**'.
8. The issue arose because Shri Maneesh Sharma, having armed with web copy of the order, was still reluctant to produce the same before us apprehending that the web copy may not be accepted by the Court. Shri Sharma carried this impression because, according to him, several Courts and the authorities are not accepting the web copy as authentic copy of the order/judgment passed by this Court.

9. Shri Maneesh Sharma, Shri Sandeep Dubey, Shri Parag Kotecha, Shri Vivek Chopda, Ms Swati Upadhaya, Shri Bharat Rajput, Shri Ashok Mishra, Shri Vivek Bhakta, Shri Virendra Verma, Shri C.K. Kesharwani, Shri Abdul Wahab Khan, Shri Shailendra Bajpai, Shri Abhishek Pandey, Shri R.K. Mishra, Deputy Advocate General, Shri P.K. Bhaduri, Govt. Advocate, Shri Wasim Miyan, Panel Lawyer, Shri Arvind Dubey, Panel Lawyer Shri Rajendra Tripathi, Panel Lawyer, learned counsels present in the Court also addressed on the aforesaid issue. They would request that since the web copy of an order/judgment obtained from the official website of the High Court of Chhattisgarh carries a watermark impression indicating '**not official**', the trial Courts and subordinate authorities sometimes refuse to act upon the web copy, therefore, appropriate directions may be issued in this regard.
10. After hearing the leaned counsels for some time, their apprehension does not appear to be wholly unfounded, as we have come across several complaints by the Lawyers about the reluctance of the Courts and authorities to accept the web copy even for immediate purpose in urgent cases.
11. In order to set the matter at rest we hold that web copy of the orders/judgments passed by this Court as is available in the official website of the High Court of Chhattisgarh can be relied upon unless the opposite party raises a doubt about the authenticity of the web copy.

12. In taking this view, we are fortified with the view taken by a learned Single Judge of the High Court of Judicature of Bombay Bench at Aurangabad in **Shital Krushna Dhake v Krushna Dagdu Dhake** in Misc. Civil Application No.244 of 2017 (decided on 02.02.2018), wherein also an apprehension was raised that the trial Court may insist upon production of certified copy of the order passed by the High Court, despite production of the web copy. In the said circumstances it has held thus :

“2. I am of the view that this apprehension is misplaced since the print out of the orders of this court from the official website has sanctity and the trial Courts are expected to consider the said orders, if they are cited after taking a print out from the official website. The said orders are also available before the trial Court from the official website and there can be a counter verification to find out whether such an order is actually uploaded to the official website or not. In this backdrop, there is no harm if such a print out from the official website is placed before this Court.

3. It is informed by the learned Advocates that, in several cases before various trial Courts, the learned Judges insist on production of the certified copy of the order and they are not inclined to consider the print out of an order from the official website of the Bombay High court, as being a reliable document. As observed in the foregoing paragraphs, in the event of any doubt in the mind of the learned Judge, it can be checked from the official website of the Bombay High Court as to whether such an order has been uploaded or not ? Once the order is uploaded on the official website, it is a reliable document to be considered by the Court before whom it is cited.”

13. In view of the foregoing, we direct that the trial Courts and other subordinate authorities shall accept the web copy of the order/judgment in urgent cases where delay in production of the certified copy would result in miscarriage of justice or the person

would be adversely affected, despite there being an order in his favour. In case of any doubt, suspicion or apprehension, the trial Court or the authority may verify from the official website of the High Court of Chhattisgarh to ascertain whether such an order/judgment is actually uploaded to the official website or not.

14. On the request of learned counsels, the Additional Registrar (Judicial) of this Court is directed to circulate this order to all the District Judges of the State of Chhattisgarh, who, in turn, shall circulate the same to all the Judicial Officers within their respective jurisdiction, so as to bring it to the notice of all the learned Judges. The Additional Registrar (Judicial) may also transmit copy of this order to the Chief Secretary to the Government of Chhattisgarh and all the District Collectors of the State for its circulation amongst various adjudicating bodies within their respective jurisdiction.
15. The Office of the Advocate General may also bring this order to the notice of the Secretaries of all the Departments of the State Government.
16. We appreciate the valuable assistance rendered by the learned counsels who have raised the issue concerning web copy of the orders/judgments passed by the High Court of Chhattisgarh.

Sd/-
Judge
Prashant Kumar Mishra

Sd/-
Judge
Ram Prasanna Sharma

Gowri/
Akhilesh