

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO. 3005 OF 2011

COMMISSIONER OF CENTRAL EXCISE I CHANDIGARH Appellant(s)

VERSUS

M/S AMBUJA CEMENT LTD. Respondent(s)

C.A. No. 3007/2011

C.A. No. 3006/2011

C.A. No. 9295/2012

C.A. No. 6504/2022

(@ SLP(C) No. 28817/2011)

C.A. No. 6505/2022

(@ SLP(C) No. 28811/2011)

O R D E R

Leave granted in Special Leave Petition (C) Nos. 28817/2011 and 28811/2011.

We have heard Mr. N. Venkataraman, learned ASG, appearing on behalf of the Revenue and Mr. V. Sridharan, learned Senior Advocate, appearing for the respondents.

The short question which is posed for consideration of this Court is whether, in the facts and circumstances of the case, the High Court/Tribunal were justified in allowing Modvat credit on parts, components and accessories of Diesel Generating Power Plant [DGPP] sets to assessee?

On appreciation of evidence and considering the material on record, the High Court has specifically observed and found that DGPP sets on which Modvat credit is allowed is part and parcel of

the factory of the respondent which is ultimately used in the manufacture of end product - cement. Therefore, Sl. No.5 of the Table appended to Rule 57Q shall be attracted and therefore the assessee shall be entitled to the Modvat credit on such DGPP sets being parts/components of the cement plant/final manufacture product.

In that view of the matter, no interference of this is called for.

All the Appeals stand dismissed.

..... J.
(M.R. SHAH)

..... J.
(KRISHNA MURARI)

New Delhi;
September 08, 2022.

ITEM NO.104

COURT NO.8

SECTION XIV-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 3005/2011

COMMISSIONER OF CENTRAL EXCISE I CHANDIGARH

Appellant(s)

VERSUS

M/S AMBUJA CEMENT LTD.

Respondent(s)

WITH

C.A. No. 3007/2011 (IX)

C.A. No. 3006/2011 (IX)

C.A. No. 9295/2012 (XIV-A)

SLP(C) No. 28817/2011 (IV-B)

APPLICATION FOR CONDONATION OF DELAY IN FILING ON IA 1/2011

SLP(C) No. 28811/2011 (IV-B)

(APPLICATION FOR ON IA 2/2011)

Date : 08-09-2022 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE M.R. SHAH

HON'BLE MR. JUSTICE KRISHNA MURARI

For Appellant(s)

Mr. N. Venkataraman, ASG
Mr. Arijit Prasad, Sr. Adv.
Mr. Mukesh Kumar Maroria, AOR
Mr. Rupesh Kumar, Adv.
Mr. V.C. Bharathi, Adv.
Mr. B. Krishna Prasad, AOR

For Respondent(s)

Mr. V. Sridharan, Sr. Adv.
Mr. Prakash Shah, Adv.
Mr. Mihir Mehta, Adv.
Mr. Jagdeep Singh Dhillon, Adv.
Mr. Prabhat Kumar Chaurasia, Adv.
Mr. Rahul Gupta, Adv.
Mr. Aditya Bhattacharya, Adv.
Ms. Apeksha Mehta, Adv.
Ms. Mounica Kasturi, Adv.

Mr. M. P. Devanath, AOR
Mr. Abhishek Anand, Adv.
Mr. Rahul Kumar, Adv.

Mrs. Vanita Bhargava, Adv.

Mr. Ajay Bhargava, Adv.
Ms. Trishala Trivedi, Adv.
Mr. Shantanu Chaturvedi, Adv.
Ms. Purna Singh, Adv.
For M/s. Khaitan & Co., AOR

Mrs. Amita Gupta, AOR

Mr. Rahul Gupta, AOR

UPON hearing the counsel the Court made the following
O R D E R

Leave granted in Special Leave Petition (C) Nos. 28817/2011
and 28811/2011.

All the Appeals stand dismissed in terms of the signed order.

Pending applications stand disposed of.

(R. NATARAJAN)
ASTT. REGISTRAR-cum-PS

(Signed order is placed on the file)

(NISHA TRIPATHI)
ASSISTANT REGISTRAR