

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL, KOLKATA**

REGIONAL BENCH – COURT NO.2

**Excise Appeal No. 78507 of 2018**

Arising out of Order-in-Appeal No.204/KA-I/2018 dated 12.06.2018 passed by Commissioner of Central Tax, Kolkata Audit-I, CGST & CX Commissionerate.

**M/s. Salagram Power & Steel Pvt. Ltd.**  
**(Earlier Known as M/s. Shyam Sel and Power Ltd.)**  
(Patlipur Road, Dewandighi, Burdawan  
West Bengal-713102)

**Appellant (s)**

*VERSUS*

**Commr. of CGST & Central Excise, Bolpur Commissionerate**  
(Nanoor Chandidas Road, Sian,  
Bolpur, Birbhum, West Bengal)

**Respondent (s)**

**APPERANCE :**

Shri Vikram Khaitan, Chartered Accountant for the Appellant  
Shri K. Chowdhury, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)**

**FINAL ORDER NO.75038/2023**

Date of Hearing : 06 February 2023  
Date of Decision : 06 February 2023

**PER R. MURALIDHAR**

The issue involved in this appeal is on account of the Cenvat Credit availed by them on Welding Electrodes used by them in their manufacturing unit. The Ld. Chartered Accountant appearing on behalf of the appellant submits that the welding electrodes are inputs used in the manufacturing process since they get consumed in the process of repair and maintenance of various capital goods. He relies upon the following case laws:-

- (i) Merino Industries Ltd. V. Commissioner of Central Excise, Noida  
[2021-TIOL-296-CESTAT-ALL]
- (ii) Jai Balaji Industries Ltd. (Unit Iv) V. Commissioner of Central  
Excise, Customs & Service Tax, Durgapur [2021-TIOL-577-  
CESTAT-KOL].

**Excise Appeal No. 78507 of 2018**

2. Apart from this, he also cites other case law wherein various High Courts have upheld the Tribunal's decisions holding that welding electrodes are eligible for Cenvat Credit.
3. The Ld. DR reiterates the findings of the Commissioner (Appeals) and submits that the appellant is not eligible for the Cenvat Credit.
4. Heard both sides.
5. I find that the issue is no more *res integra*. As submitted by the Ld. Chartered Accountant for the appellant, several High Courts have held that welding electrodes are eligible for Cenvat Credit. Further, the Division Bench of Allahabad Tribunal and the SM Bench of this Tribunal have also held that welding electrodes are eligible for Cenvat Credit.
6. Respectfully following these decisions, I allow the appeal granting consequential relief to the Appellant.

(Dictated and pronounced in the open court.)

Sd/-

**(R. Muralidhar)**  
**Member (Judicial)**

Pooja