

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE,
PUNE - I COMMISSIONERATE, ICE HOUSE, 41-A, SASSOON ROAD,
PUNE- 411 001.**

**MINUTES OF THE RAC (ORGANISED SECTOR) MEETING FOR THE QUARTER
ENDING MARCH, 2011 HELD ON 24-03-2011 AT 15.30 HRS.**

1. The RAC (Organised Sector) meeting for the quarter ending March, 2011 was held on 24-03-2011 at 15.30 hrs. in the Office of the Commissioner of Central Excise, Pune-I Commissionerate. The meeting was chaired by Shri. P. Ayyam Perumal, Commissioner, Central Excise, Pune-I Commissionerate.

2. The following RAC (Organised Sector) members and Departmental Officers attended the meeting.

(A) **Members of the Trade & Industry :-**

1	Shri. M. Rajaram Shetty	Member
2	Shri. Narendra Adawadkar	Member

No member from the Trade and Industry attended the meeting.

(B) **Departmental Officers:-**

1	Shri. K. H. Sapkal	Joint Commr. (Tech)
2	Shri. N.N. Borase	Deputy Commissioner(Tech)
3	Shri. Satish Chandran	Superintendent(Tech)
4	Shri. U.M. Panse	Inspector(Tech)

3. The Chairperson welcomed the members to the meeting.

4. The minutes of the RAC (Organised Sector) Meeting for the quarter ending Decembwer, 2010 held on 16-12-2010 at 16.00 hrs. were unanimously approved. Accordingly, the Minutes have been adopted.

5. The following point was received in advance:-

(a) Point sponsored by Shri. M. Rajaram Shetty, Member

Cenvat credit on LPG used for generation of electricity;

Rule 2 (k)(iii) of Cenvat Credit Rules 2004 specifies, all goods used for generation of electricity or steam for captive use, but excludes: (A) Light diesel oil, high speed diesel oil or motor spirit commonly known as petrol.

A unit engaged in manufacture of automotive components, procures LPG for generation of electricity for captive use. Whether the unit can claim Cenvat credit on LPG, since the definition do not exclude LPG, for availment of Cenvat Credit.

REPLY:

The Chairman opined that there is no ambiguity in the said Rule. Hence it is not necessary to discuss the matter.

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6. No other point was raised in the meeting.
7. The meeting ended with a vote of thanks.
8. This issues with the approval of the Chairman, RAC(Organized Sector).

(Handwritten Signature)
25/3/11
(K. M. SAPKAL)

JOINT COMMISSIONER (T)
CENTRAL EXCISE, PUNE-I COMMISSIONERATE

F.NO.VGN (19)81/RAC-ORGANISED/10-11
Pune:- 25-03-2011

Copy to:

1. The D.G.I, C. C.Ex., New Delhi./ The Addl. D.G.I. C.C.Ex.,WZU,Mumbai
2. The Chief Commissioner, Central Excise, Pune Zone, Pune.
3. The Chief Vigilance Officer, CBEC, New Delhi.
4. The Commissioner of Central Excise Pune-III/Goa/kolhapur Commissionerate
5. The Commissioner of Customs, Pune
6. The Commissioner (Appeals), Pune-III/Goa/Kolhapur
7. The Addl. Dir., D.G. C.E.I., Regional Unit, Pune.
8. CERA, Mumbai.
9. The Deputy Chief Chemist, Mumbai.
10. CENTAX Publications Pvt. Ltd., 1512-B Bhishm Pitamah Marg, New Delhi
11. Central Excise Bar Association, Mumbai.
12. All Members of RAC(Organised Sector) in the Commissionerate.
13. All Trade Associations & Chambers of Commerce & Industries in the Commissionerate.
14. All Addl./Jt./Dy./Asstt. Commsr. at Hdqrs, Divisions and Service Tax cell, Pune I Commissionerate.
15. All GOs/Section Heads at Hdqrs, Divisions and Service Tax cell, Pune I Commissionerate.
16. Trade Facility Subscribers.
17. Systems Manager, EDP Section, Hdqrs. Pune-I Commissionerate to upload on the web site of Commissionerate immediately.

Accordingly, the Minutes have been adopted.

The following point was received in advance:-

(a) Point sponsored by Shri. M. Rajaram Shetty, Member

Central credit on LPG used for generation of electricity.

Rule 2 (k)(iii) of Central Credit Rules 2004 specifies, all goods used for generation of electricity or steam for captive use, but excludes (A) Light diesel oil, high speed diesel oil or motor spirit commonly known as petrol.

A unit engaged in manufacture of automotive components procures LPG for generation of electricity for captive use. Whether the unit can claim Central credit on LPG, since the definition do not exclude LPG, for availment of Central Credit.

REPLY:

The Chairman opined that there is no ambiguity in the said Rule. Hence it is not necessary to discuss the matter.