Arvind Mechanical and Elect. Vs. Commr. of C. Ex.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jan-09-1998

Reported in : (1999)(112)ELT803Tri(Mum.)bai

Appellant : Arvind Mechanical and Elect.

Respondent : Commr. of C. Ex.

Judgement :
1. In these appeals, the appellants in their declaration have declared inputs for the final products manufactured by them viz. aluminium sheets as covered by sub-heading 7605.90. Subsequently on 1-4-1988 they have filed another declaration under Rule 57G for aluminium sheets under sub-heading 7606.10 and explained that it was necessitated by the changes brought in the tariff by the 1988 budget. The jurisdictional Assistant Commissioner disallowed the Modvat credit taken on duty paying documents issued after 1-4-1988 on the ground that the classification was different from the classification given in the Modvat declaration. The Assistant Commissioner's order was partially upheld by the Commissioner (Appeals) leading to the present appeal.

2. None is present for the appellants and the Consultant Shri P.S.Kalve has sought adjournment and earlier Counsel on record has now withdrawn.

3. We have heard Shri V.K. Puri, the ld. SDR for the revenue. It is now well settled by series decisions of the Tribunal that Modvat credit taken on declared inputs which are admittedly used in the manufacture of declared final product should not

be denied merely because the Tariff heading as declared in the Rule 57G declaration does not tally with the Tariff heading found in the duty paying documents under cover of it the inputs are received. In view of this well settled position, we hold that the appellants are entitled to the duty credit in this case. It should be granted to them.