

**Commissioner of Central Excise Vs. Amrit Papers**

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**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Feb-06-1998

**Reported in :** (1998)(102)ELT75TriDel

**Appellant :** Commissioner of Central Excise

**Respondent :** Amrit Papers

**Judgement :**

1. This is an appeal filed by the Revenue against the impugned order passed by the Commissioner (Appeals). The point to be considered in this case is whether the wire mesh and felts are eligible as inputs.

The Commissioner (Appeals) following the ratio of the decision of the Supreme Court in the case of Union of India and Ors. v. Kamlakshi Finance Corporation Ltd. -1991 (55) E.L.T. 433 (S.C.) and also decision of the Larger Bench in the case of Union Carbide of India and Ors. v. Collector of Central Excise -1996 (86) E.L.T. 613 - held that items are eligible inputs under Rule 57A of the Rules. It was also observed by him that these inputs were not excluded by virtue of exclusion clause (i) of the explanation to the Rule and accordingly, he accepted the contention of the party.

2. Shri Sanjiv Srivastava, Id. JDR, appearing for the Revenue, reiterated the grounds taken by the Department.

3. Party remained absent. However, it was submitted by them that the issue involved in this case has been covered by the Tribunal in their own case as per Final Order No. A/981 to 984/97-NB, dated 12-9-1997 following the decision of the Larger Bench in the case of Union Carbide of India and Ors. referred to above.

4. Since the issue has been covered by the decision of the Larger Bench, we hold that Modvat credit is admissible on wire mesh and felt used in or in relation to manufacture of paper and paper boards.

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