Collector of Central Excise Vs. Indo Chem Lab P. Ltd

Collector of Central Excise Vs. Indo Chem Lab P. Ltd

SooperKanoon Citation : sooperkanoon.com/12927

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-23-1998

Reported in : (2000)(117)ELT785TriDel

Appellant : Collector of Central Excise

Respondent : indo Chem Lab P. Ltd

Judgement :
1. These are two appeals filed by the Revenue being aggrieved by two different orders, both passed by the Collector of Central Excise (Appeals), Ghaziabad. As in both these appeals, common issue is involved for our consideration, they were heard together and are being disposed of by this common order.

2. The matter relates to the eligibility of the respondents, M/s. Indo Chem Lab P. Ltd: to the benefit of Notification No. 175/86-C.E., dated 1-3-1986. There is no dispute that the respondents were a small scale unit and were having registration from the concerned State Government authorities. The proceedings were drawn against them on the ground that in the Certificate of Registration, the syrups, drops, etc. were not included. The Collector of Central Excise (Appeals) set aside the order passed by the Assistant Collector and allowed the appeals of the respondents (appellants before him) on the ground that they had a valid SSI Registration Certificate and it was not necessary that all the details of the items manufactured should be contained in that registration.

4. We have heard Shri H.K. Jain, SDR who reiterated the grounds of appeal.

5. We have carefully considered the matter. It is seen that the Directorate of Industries, Government of Uttar Pradesh had given a Certificate to the respondents as a small scale industrial unit. The names of the items manufactured initially were tablets, injections and ointments. Subsequently, w.e.f. 10-2-1981, syrups was also included.

With effect from 1-11-1981 ear/eye drops were further included.

6. The appellate authority had observed that para 4 of the Notification 175/86-C.E. only lays down that the factory who is claiming the small scale exemption should be an undertaking registered with the Directorate of Industries. The respondents were having such a certificate. It is also seen that subsequently, the syrup and ear and eye drops were also included in the Registration Certificate.

7. We also find that the matter is covered by the Tribunal's decision in the case of Manko Industries v. Collector of Central Excise, Chandigarh reported in 1994 (73) E.L.T. 375 (T). The three Member Bench of the Tribunal had held that it was not necessary for an assessee to get each and every product manufactured by him endorsed in his Registration Certificate in order to get the benefit for all the items manufactured by him.

8. Following the above Tribunal decision and in the facts and circumstances of this case, we do not find any infirmity in the view taken by the Collector of Central Excise (Appeals) in both these matters.

9. As a result, there is no merit in both these appeals and the same are rejected.