Karnataka Implements and Vs. C.C.E.

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SooperKanoon Citation : sooperkanoon.com/13202

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Tamil Nadu

Decided On : Mar-30-1998

Reported in : (1998)(102)ELT611Tri(Chennai)

Appellant : Karnataka Implements and

Respondent : C.C.E.

Judgement :

1. Heard both the sides. In these 3 appeals, the issue involved is about chargeability of duty in respect of parts, components, fabricated and captively used for building a body on the chasis of the Motor Vehicle. Shri Ravi Shankar, Chartered Accountant appeared on behalf of the appellant and submitted that the period involved is 1-3-1993 to 28-2-1994, that the Central Government has issued a Notification No. 9 /96-C.E. (N.T.), dated 17-5-1996 under the provisions of Section 11C of the Central Excise Act according to which, the Central Government has directed that the duty of excise payable on parts and components shall not be required to be paid for the period commencing on 28th February, 1993 and ending with the 28th day of February, 1994.

2. As the Central Government in exercise of powers vested under Section 11C has directed that duty is not to be levied on parts and components fabricated and captively used for building a body on the chassis of motor vehicle during the impugned period, the impugned order is set aside and all the 3 appeals are allowed.