Commissioner of C. Ex. Vs. Triveni Engineering Industries

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SooperKanoon Citation : sooperkanoon.com/13248

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-07-1998

Reported in : (1998)(102)ELT572TriDel

Appellant : Commissioner of C. Ex.

Respondent : Triveni Engineering Industries

Judgement :

1. In this appeal Department has challenged the Collector (Appeals) Order allowing capital goods credit in respect of brass tubes and pipes as parts of boiler under Rule 57Q of the Central Excise Rules.

2. Shri Nayyar, ld. SDR, submitted that during the material period the boiler was covered by Explanation 1(d) of Rule 57Q and as such the pipes and tubes as parts of boiler will be eligible for being considered as capital goods. As the boilers have been specifically mentioned in Explanation 1(d) to Rule 57Q, the parts thereof are eligible capital goods for the purpose of capital goods credit.

3. In view of these facts, the appeal filed by the Department is dismissed.