

**Collector of Central Excise Vs. Universal Drinks P. Ltd.**

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**SooperKanoon Citation :** [sooperkanoon.com/15425](http://sooperkanoon.com/15425)

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

**Decided On :** Mar-17-1999

**Reported in :** (2003)(158)ELT576TriDel

**Judge :** P Jain, Vice, A Unni

**Appellant :** Collector of Central Excise

**Respondent :** Universal Drinks P. Ltd.

**Judgement :**

1. Issue involved herein is whether the respondents herein can simultaneously avail of the benefit of Mod-vat credit in respect of some product (Maaza Mango) and also the benefit of exemption Notification No. 175/89-C.E. in respect of some other product 'Bisleri Soda'. The issue already stands decided by the Tribunal's judgment in the case of Ess Ess Engineers and Ors., Chandigarh v. CCE, Chandigarh reported in 1999 (107) E.L.T. 596 (Tribunal) = 1998 (29) RLT 859 (CEGAT). Tribunal in this judgment has taken note of dismissal of appeal by Revenue against Tribunal's judgment in the case of Faridabad Tools Put. Ltd. as reported in 1996 (82) E.L.T. A149. In view of this dismissal of Revenue's appeal, Tribunal's judgment in Kamani Food reported in 1995 (75) E.L.T. 202 is no longer a good law.

2. Relying on Tribunal's judgment in the case of Ess Ess Engineers (supra), we dismiss the appeal of the Revenue.