Nirma Limited Vs. Collector of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-12-1999

Reported in : (1999)(114)ELT38TriDel

Appellant : Nirma Limited

Respondent : Collector of Central Excise

Judgement :
1. The appellants have filed appeal on 3 issues. The issues are whether spent sulphuric acid is excisable, if it is excisable what is the classification of spent sulphuric acid and whether Modvat credit taken on the inputs used in the manufacture of spent sulphuric acid is reversable or not. None appeared for the appellants.

2. Shri K. Srivastava, ld. SDR submits that these issues came up before the Tribunal in the case of Keti Chemicals contained in Misc. Order No.52/99-C, dated 2-7-1999 [1993 (113) E.L.T. 689 (1'ribunal)]. We find that 3 issues listed above were decided by the Larger Bench of this Tribunal holding that the spent sulphuric acid is goods for the purpose of levy of duty and that the spent sulphuric acid is classifiable under Chapter Heading 28.07. In regard to reversal of Modvat credit on the inputs used in the manufacture of spent sulphuric acid, the Larger Bench of this Tribunal held that Modvat credit is not reversable.

Following the ratio of that judgment, we hold that spent sulphuric acid is goods and leviable to excise duty. We also hold that spent sulphuric acid is classifiable under

Chapter Heading 28.07. We also hold that Modvat credit shall not be reversable. Appeal is disposed of in the above terms.