Commr. of C. Ex. Vs. Shree Vindhya Paper Mills Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-17-1999

Reported in : (1999)(114)ELT320Tri(Mum.)bai

Appellant : Commr. of C. Ex.

Respondent : Shree Vindhya Paper Mills Ltd.

Judgement :

1. This is an application filed under Section 35G(1) of the Central Excise Act seeking the indulgence of this Tribunal to refer following question of law : "Whether Felts and Wire nettings used in the manufacture of papers are inputs within the meaning of Rule 57 A are admissible or not?" 2. By our Order dated 21-6-1998, we had allowed the appeal of the assessee holding that felts and wire nettings used in the manufacture of papers are inputs within the meaning of Rule 57A of Central Excise Rules, following the decision of the Larger Bench of the Tribunal in Union Carbide v. C.C.E., Calcutta - 1996 (86) E.L.T. 613. In similar application, we had referred the matter to the opinion of the jurisdictional High Court in the case of Commissioner of Central Excise, Baroda v. Atlas Paper Mills P. Ltd. vide Order No. C-II/ 1218/99/WRB, dated 10-5-1999 [1999 (112) E.L.T. 839 (T)] in E/RA.115/98-Bom in A.No. E/766/92-Bom. Hence following the said judgment, we refer the question in this case to the opinion of the jurisdictional High Court i.e. Aurangabad Bench of Bombay High Court.

3. Registry is directed to prepare the Statement of the Case along with its enclosures for sending the same to the High Court.