

**Commissioner of Central Excise Vs. Modi Rubber Ltd.**

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**SooperKanoon Citation :** [sooperkanoon.com/16565](http://sooperkanoon.com/16565)

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

**Decided On :** Aug-23-1999

**Reported in :** (1999)(114)ELT724TriDel

**Appellant :** Commissioner of Central Excise

**Respondent :** Modi Rubber Ltd.

**Judgement :**

1. Revenue is aggrieved by the order of the Commissioner (Appeals), Ghaziabad holding that Modvat credit under Rule 57Q is available on circuit breakers which are parts of transformer used in the factory of the respondent herein, who are manufacturer of auto tubes etc.

2. On hearing both sides and perusing the records, we find that the Tribunal has repeatedly held that circuit breakers used for control of electricity of for making/breaking circuits are items covered within the meaning of Rule 57Q as capital goods. One such decision is in the case of Sukhmal Steel & Metal Inds. Ltd. v. C.C.E., Jaipur - Final Order No. A/400/99-NB, dated 28-5-1999. Following the ratio of the above order, we hold that credit is admissible on circuit breakers used by the respondent in their main transformer for disconnecting and protecting tine distribution feeder, uphold the impugned order and reject the appeal.