

Collector of Central Excise Vs. Amar Products

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-26-1999

Reported in : (2000)(117)ELT623TriDel

Appellant : Collector of Central Excise

Respondent : Amar Products

Judgement :

1. These are two appeals preferred by Revenue against orders dated 10-8-1992 and 31-12-1992 passed by the Collector (Appeals) allowing the refund of Modvat credit in respect of inputs used in the manufacture of finished goods which were exported out of India.

2. Shri R.K. Sharma, learned SDR, emphasised that the finished goods were not cleared for export under AR-4 or AR-4A and as the procedure prescribed for the purpose of export of excisable goods has not been followed the refund of Modvat credit is not available to both the respondents. It was brought to our notice that in the respondents' own matter the Tribunal vide Final Order Nos. E/745-746/97-B1, dated 30-4-1997 has held as under :- "The refund of credit of duty taken is admissible subject to such conditions or limitations as set out in the relevant notification.

Notification 85/77, dated 1-3-1987 itself specified bill of lading or shipping bill as acceptable documents, on the basis of which export could be proved in this case since GP-2 and Shipping Bill and Bank Certificate had been produced nothing

more required to be done...." 3. We find that in this case also GP-2, Shipping Bill, bill of lading, export invoice have been produced showing the export. The Collector (Appeals) also observed that the adjudicating authority had nowhere disputed the export of goods. Following the ratio of the decision of the Tribunal in the respondents' own case earlier, we find no reason to interfere with the impugned order and reject both the appeals.

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