

**Unichem Laboratories Ltd. Vs. Commissioner of C. Ex.**

**Unichem Laboratories Ltd. Vs. Commissioner of C. Ex.**

**SooperKanoon Citation :** [sooperkanoon.com/17022](http://sooperkanoon.com/17022)

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

**Decided On :** Oct-20-1999

**Reported in :** (2000)(115)ELT800TriDel

**Appellant :** Unichem Laboratories Ltd.

**Respondent :** Commissioner of C. Ex.

**Judgement :**

1. The matter was called, no one appeared for the appellants, M/s.

Unichem Laboratories Ltd. The notice for today's hearing had been sent to the appellants on 24-9-1999 and a copy of the same was endorsed to the Counsel on record. The appellants are from Ghaziabad. Shri Mewa Singh, SDR, submitted that there was no dispute with regard to the facts of the case that the three air-conditioners had been received after the Notification No. 11/95 (N.T.), dated 16-3-1995 when the air-conditioners were made ineligible specifically for the benefit of Modvat credit. He submitted that the matter could be disposed of even in the absence of the appellants as there was no dispute with regard to the facts and that the legal provisions were clear. Accordingly, we proceed to deal with the matter on merits after hearing Shri Mewa Singh, SDR.2. The appellants had availed Modvat credit in respect of the three air-conditioners and the credit had been availed of on 1-11-1995, 20-12-1995 and 20-12-1995 (sic). The Asstt. Commissioner of Central Excise, Ghaziabad, had referred to the amendment of Rule 57Q of the Central Excise Rules, 1944 under which by virtue of Notification No.11/95-C.E. (N.T.), dated 16-3-1995, the air-conditioners were kept outside the purview of Rule 57Q

of the said Rules. On appeal, the Commissioner of Central Excise (Appeals), Ghaziabad, confirmed the view taken by the Asstt. Commissioner in view of the specific exclusion of air-conditioners from the purview of Rule 57Q of the Rules.

3. We find that as the air-conditioners had been specifically excluded from the purview of Modvat credit under Rule 57Q, under Notification No. 11/95-C.E. (N.T.), dated 16-3-1995 and as the credit had been availed of after this date, the view taken by the Commissioner of Central Excise (Appeals) is correct. We do not find any merit in this appeal and the same is rejected. Ordered accordingly.

**SooperKanoon - India's Premier Online Legal Search - [sooperkanoon.com](http://sooperkanoon.com)**