Commissioner of Central Excise Vs. Samtel (India) Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jan-14-2000

Reported in : (2000)(118)ELT752TriDel

Appellant : Commissioner of Central Excise

Respondent : Samtel (India) Ltd.

Judgement :

1. The respondents are engaged in the manufacture of Display Monitors falling under sub-heading 8471.00 of the Central Excise Tariff and are availing the facility of Modvat credit on inputs under Rule 57A of the Central Excise Rules. The jurisdictional Assistant Commissioner of Central Excise disallowed the inputs-credit taken by the party on parts of cabinets of Display Monitors on the ground that no proper declaration had been filed by them in respect of such inputs. This order of the Assistant Commissioner was set aside by the Commissioner (Appeals) in the appeal filed by the aggrieved party. The Department, aggrieved by the order of the lower appellate authority has filed the present appeal before the Tribunal.

2. I have carefully examined the order of the Commissioner (Appeals) and connected records. I have also heard the learned JDR, Shri Y.R.Kilania for the appellant-Revenue and Shri C.D. Banga, learned Consultant for the respondents. I observe that the lower appellate authority has held that Modvat credit is admissible under Rule 57A ibid in respect of parts of cabinets even though Modvat declaration was for cabinets, by relying on the Tribunal's final Order No. A/42-

43/99, dated 18-1-1999 which was passed in the respondents' own case. The learned DR has conceded that the issue involved in the instant case is no different from the one involved in the respondents' own case covered by the Tribunal's final order dated 18-1-1999 ibid.

3. Since the issue involved in the present case is squarely covered in the respondents' favour by the Tribunal's decision in their own case dated 18-1-1999, I find no merit in the Revenue's appeal, and I dismiss the same.