

C.C.E Vs. Yash Papers Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jan-28-2000

Reported in : (2000)(70)ECC96

Judge : J Balasundaram, S T G.R.

Appellant : C.C.E

Respondent : Yash Papers Ltd.

Judgement :

1. The Revenue seeks reference of the following question of law purported to have arisen out of Tribunal's Final Order No.A/243/99-NB(DB) dated 13.4.99: Whether items namely wire mesh and felt can be considered as inputs eligible for Modvat credit under Rule 57A of Central Excise Rules, 1944 or not? 2. Learned Counsel for the respondents, Shri Pragyan Sharma submits that the issue does not survive since the respondents have settled the matter under Kar Vivad Samadh an Scheme; however, the question of law remains to be decided and it cannot He said that the legal question has been academic or has become in fructuous and, therefore, we proceed to consider the reference application on merits.

3. We agree with the learned DR that since an identical question has already been referred to the jurisdictional High Court in the case of Union Carbide reported in 1996 (86) ELT 613, the question framed in this application also requires to be referred. Hence, we allow this application and refer the question of law set out in page 1 for the opinion of the Hon'ble Allahabad High Court.

