

Commissioner of Central Excise Vs. Avon Cycles Ltd.

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SooperKanoon Citation : sooperkanoon.com/18130

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-27-2000

Reported in : (2000)(120)ELT640TriDel

Appellant : Commissioner of Central Excise

Respondent : Avon Cycles Ltd.

Judgement :

2. The issue relates to Modvat on parts of Crane. It is settled position now that Crane is held to be an item of capital goods. When once crane is considered to be capital goods, obviously parts and accessories of the capital goods are covered under Clause (b) of the explanation to Rule 57Q. I find that the issue involved herein has been properly analysed by the Commissioner (appeals) in the impugned order.

Accordingly, I do not find any infirmity in the impugned order. In the result, the appeal is dismissed.