

**Collector of Central Excise Vs. Doaba Steel Rolling Mills**

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**SooperKanoon Citation :** [sooperkanoon.com/18484](http://sooperkanoon.com/18484)

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

**Decided On :** Jun-16-2000

**Reported in :** (2000)(119)ELT748TriDel

**Appellant :** Collector of Central Excise

**Respondent :** Doaba Steel Rolling Mills

**Judgement :**

1. The above application under section 35G(1) of the Central Excise Act has been preferred by the Revenue for reference of the following question of law stated to have arisen out of Tribunal's Final Order dated 1-1-1998: "Whether the Hon'ble CEGAT is correct in extending the deemed credit benefit under Ministry's Order No. TS/36/94-TRU, dated 1-3-1994 to a unit availing of exemption in terms of Notification No. 1/93-C.E., dated 28-2-1993 even after it crosses the exemption limit of Rs. 75 lakhs and starts paying duty at the normal rate?" 2. Vide the Final Order, the Tribunal held that deemed credit under the Ministry of Finance (Department of Revenue) order dated 1-3-1994 continues to be admissible to the respondents which is a SSI Unit even after it had exceeded the exemption ceiling of Rs. 75 lakhs, following the decision in the case of Collector of Central Excise v. Shri Venkateshwara Steel Industries 3. On hearing both sides and noting that the Larger Bench of the Tribunal has recently held in its decision in the case of Digambar Foundry and Ors. reported in 2000 (38) RLT 435 that deemed credit will not be admissible to Units after they cross the exemption ceiling, I am of the view that a question of law requiring reference does arise and hence refer the question

as framed to the Hon'ble Punjab and Haryana High Court at Chandigarh for its considered opinion.

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