

Commissioner of Central Excise Vs. Echjay Indus.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-19-2000

Reported in : (2000)(71)ECC169

Judge : G Srinivasan

Appellant : Commissioner of Central Excise

Respondent : Echjay Indus.

Judgement :

2. In this case the Tribunal by the impugned order has held that the assessee was entitled to Modvat credit which was taken on the basis of the certificate issued by consignment agents of TISCO. The Tribunal has passed the impugned order on the basis of the Board Circular as well as the judgment of the Tribunal in the case of Hero Cycles Ltd. v. Collector of Central Excise, Chandigarh in the application before me. The department seeks to raise the following question of law in paragraph 8 of the E.A. 6 Form-- Whether sales challans issued by the consignment agent of M/s. TISCO Ltd. are at par with the sales challan.

The department is seeking the reference of the said question on the basis of what is contained in paragraph 5 in sub-para (iv): The Hon. Tribunal has erred in relying upon the decision in the case of M/s Hero Cycles Ltd. v. CCE, Chandigarh in so much as the Tribunal has been directed to frame a question of law by the High Court of Punjab and Harayana vide its order dated 19th April, 1996 in Central Excise and Salt Act, 1944 case No. 2 of 1995.

The question raised in our view is devoid of any particulars namely we do not know what is the question sought to be referred in the said order of the High Court of Punjab and Haryana which was not cited when the impugned order was passed. I am therefore constrained to dismiss the instant application as devoid of merits.

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