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Commissioner of Central Excise Vs. Samcor Glass Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-08-2000

Reported in : (2000)(122)ELT126TriDel

Appellant : Commissioner of Central Excise

Respondent : Samcor Glass Ltd.

Judgement :

1. These are five Appeals filed by the Revenue involving common issue and therefore, they are taken up together and are being disposed of by this common order.

2. Issue relates to Modvat credit on Rubber Sleeves and Wool Felts, whether they are eligible 'inputs' or not in terms of Rule 57A of the Central Excise Rules, 1944 is to be considered in these Appeals. It was brought to my notice that earlier the Commissioner has passed an order holding that they are not eligible 'inputs'. Aggrieved by this order, the party has come up before the Tribunal by way of Appeal and as per the Tribunal's Final Order Nos. 345 and 346/2000-NB, dated 19.04.2000 reported in 2000 (40) RLT 56 (CEGAT) holding that Rubber Sleeves and Wool Felts used for polishing and giving fine finish to the glass shells are eligible 'inputs'.

3. In view of this settled position and the issue has already been considered by the Tribunal in the very party's case, I hold that they are eligible 'inputs' and accordingly, Appeals filed by the Department are hereby dismissed.