

**Commissioner of Central Excise Vs. Jct Ltd.**

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**SooperKanoon Citation :** [sooperkanoon.com/19119](http://sooperkanoon.com/19119)

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

**Decided On :** Sep-11-2000

**Reported in :** (2000)(122)ELT166TriDel

**Appellant :** Commissioner of Central Excise

**Respondent :** Jct Ltd.

**Judgement :**

1. The two issues that arise for determination in the above appeal of the Revenue against the order of the Commissioner (Appeals) are : (1) Admissibility of Clean How and Floron Gas used in airconditioners to remove fungus and unwanted deposits in airconditioners used to maintain the temperature in the Filament Yarn plant of the respondents, to the benefit of Modvat credit under Rule 57A of the Central Excise Rules, 1944; (2) Admissibility of credit of Rs. 22,26,571 /- availed on triplicate copy of Bill of Entry endorsed by the importer in favour of the respondents.

2. We have heard both the sides. The DR's contention is that credit on airconditioners is not admissible and therefore, credit on inputs used in the airconditioners is also not admissible. However, in view of the Tribunal's decision in the case of Commissioner of Central Excise v.J.K. Synthetics reported in [1998 (98) E.L.T. 507] upholding the eligibility of Clean Flow to Modvat credit which is also applicable in the case of Floron gas, we see no force in the submission of the Revenue and uphold the impugned order on this point.

3. Credit on triplicate copy of bill of entry entirely endorsed in favour of the respondents is also admissible as held by the Tribunal in several orders. We therefore, uphold the Commissioner (Appeals) order on this point also. In the result, the impugned order is upheld and the appeal rejected.

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