Cce Vs. Hilton Roulunds Ltd.

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SooperKanoon Citation : sooperkanoon.com/19552

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-27-2000

Reported in : (2001)(96)LC391Tri(Delhi)

Judge : K Sreedharan

Appellant : Cce

Respondent : Hilton Roulunds Ltd.

Judgement :
1. This is an appeal at the instance of Revenue questioning the correctness of Order-in-Appeal No. 626-CE/DLH/99 passed by the Commissioner of Central Excise (Appeals), New Delhi. Appellate Commissioner reversed the decision of the adjudicating authority disallowing modvat credit amounting to Rs. 7017 availed on P.V.C.Cables under Rule 57Q. Appellate Commissioner based his decision on the principle stated by this Tribunal in Associated Cement Co. Ltd. v. CCE, Chandigarh 2. A larger bench of this Tribunal in Jawahar Mills Ltd. took the view that Wires and Cables would be covered by the expression 'plant' being an item necessary for the assessee to carry on his business and being an item not in the nature of a consumable, but an item having fairly high degree of durability, satisfies the definition of plant and, therefore, modvat is admissible.

This Larger Bench binds me. In view of this decision I do not find any ground to interfere with the order passed by the Commissioner (Appeals). It therefore follows that the appeal at the instance of Revenue is devoid of any merit and is accordingly dismissed.