Commissioner of Central Excise Vs. Singla Steels Ltd.

Commissioner of Central Excise Vs. Singla Steels Ltd.

SooperKanoon Citation : sooperkanoon.com/19641

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-03-2000

Reported in : (2001)(127)ELT562TriDel

Appellant : Commissioner of Central Excise

Respondent : Singla Steels Ltd.

Judgement :
1. In this appeal filed by the Revenue the issue involved is whether runners and risers emerging during the process of manufacture of ingots are eligible for exemption from payment of duty under Notification No.49/97-CE dated 1-8-97 as waste and scrap.

2. When the matter was called no one was present on behalf of the M/s.

Singla Steels Ltd., nor there was any request for adjournment. Shri A.K. Jain, learned D.R., mentioned that the issue involved in this appeal has already been decided by the Tribunal in the case of CCE, Chandigarh v. K.C. Alloys and Ors., Final Order No. 1450-1493/2000-B dated 26-9-2000. He also mentioned that he reiterates the grounds mentioned in the memorandum of appeal and relies on the decision in the case of Vishwakarma Steel Industries Ltd. v. CCE, 1986 (26) E.L.T. 126 (T).

3. We have considered the submissions of both the sides. The issue involved in the present appeal stands settled by the Tribunal in the case of CCE, Chandigarh

v. K.C. Alloys and Ors., supra. It was held in the said case as under :- "Applying the ratio of all the decisions discussed earlier and the fact that the Notification exempts waste and scrap when such waste and scrap arises in the course of manufacture of ingots and billets of non-alloy in all induction furnace unit on which duty of excise is paid under Section 3A of the Act, the benefit of exemption cannot be denied to the runners and risers in question as they squarely fall within the ambit of notification No. 49/97-CE." 4. Following this decision we hold that the exemption under Notification No. 49/97 is available to runners and risers which emerge during the process of manufacture of ingots in a unit where the duty liability is discharged under Section 3A of the Central Excise Act.

Accordingly all the appeals filed by the Revenue are rejected.