

Cce, Chandigarh Vs. M/S. Diamond Steel Rolling Mills

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SooperKanoon Citation : sooperkanoon.com/19966

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-08-2000

Appellant : Cce, Chandigarh

Respondent : M/S. Diamond Steel Rolling Mills

Judgement :

1. In this reference application filed under sub-section I of Section 35 G of Central Excise Act 1944 the Revenue has sought the reference of the following question to the High Court: "Whether gate passes issued prior to 1.4.94 but endorsed on or after that date would fall under the coverage of Entry No.10 in the table to the Notification No.16/94-CE (NT) dated 30.3.94 and would consequently become eligible documents for taking credit under the Modvat Scheme?" 2. The learned DR stated that the issue sought to be referred in this case has already been referred (to Bombay High Court in the case of M/s. Moosa Haji Patra Wala Pvt. Ltd. and to Chandigarh High Court in the Jindal Steels case). As the issue is already under reference to the High Courts this reference application also is allowed.