C.C.E. Chandigarh Vs. M/S. Siri Ram JaIn Steel Rolling

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SooperKanoon Citation : sooperkanoon.com/20168

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-29-2000

Judge : Author: K Sreedharan

Appellant : C.C.E. Chandigarh

Respondent : M/S. Siri Ram JaIn Steel Rolling

Judgement :

1. The issue involved in this appeal is whether deemed credit on re-rollable material is admissible as per Government Order No.TS/36/94-TRU dt. 1.3.94 to the SSI Units availing the benefit of Notfn.

No.1/93 dt. 28.2.93 after crossing the limit of Rs.75 lakhs. This issue has been answered by a Larger Bench of three Members in the case of M/s. Digamber Foundry & Others vs. C.C.E. Allahabad & Others [2000 (38) RLT 435] holding "we are of the view that the re-rollers whose aggregate value of clearances in a financial year has exceeded Rs. 75 lakhs when they were paying the applicable rate of excise duty on the clearance beyond the value limit of Rs.75 lakhs were not liable for the benefit of Ministry's deemed credit order No.TS/36/94 TRU dt. 1.3.94".

In view of the above expressed view by the Larger Bench, the appeal filed by the Revenue is only to be allowed. I do so. The order passed by the lower appellate authority appealed against is set aside.